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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11	
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DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Reorganized Debtors.	:		
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REORGANIZED DEBTORS' FORTY-FOURTH OMNIBUS OBJECTION PURSUANT TO
11 U.S.C. § 502(b) AND (d) AND FED. R. BANKR. P. 3007 TO (I) MODIFY AND ALLOW
(A) CERTAIN MODIFIED AND ALLOWED CLAIMS, (B) A PARTIALLY
SATISFIED CLAIM, AND (C) CERTAIN PARTIALLY SATISFIED SCHEDULED
LIABILITIES, (II) DISALLOW AND EXPUNGE (A) CERTAIN FULLY SATISFIED
SCHEDULED LIABILITIES, (B) CERTAIN MDL-RELATED CLAIMS, (C) CERTAIN
UNION CLAIMS, (D) CERTAIN PERSONAL INJURY CLAIMS, AND (E) A
DUPLICATE CLAIM, (III) OBJECT TO CERTAIN (A) PREFERENCE-RELATED
CLAIMS AND (B) PREFERENCE-RELATED SCHEDULED LIABILITIES, AND
(IV) MODIFY CERTAIN SERP-RELATED SCHEDULED LIABILITIES

("FORTY-FOURTH OMNIBUS CLAIMS OBJECTION")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit this Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection" or the "Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its affiliates (together with Delphi, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On December 10, 2007, the Debtors filed their first amended joint plan of reorganization (Docket No. 11386) (the "Plan") and related disclosure statement (Docket No. 11388). This Court entered an order confirming the Plan (as modified) (Docket No. 12359) (the "Confirmation Order") on January 25, 2008, and the order became final on February 4, 2008.

3. On October 3, 2008, the Debtors filed a motion under 11 U.S.C. § 1127 for an order approving (i) certain modifications to the Confirmed Plan and related disclosure statement

and (ii) related procedures for re-soliciting votes on the Confirmed Plan, as modified (Docket No. 14310) (the "Plan Modification Motion"). On June 1, 2009, the Debtors filed a supplement to the Plan Modification Motion (the "Motion Supplement"), which sought approval of (i) certain modifications to the Confirmed Plan (the "Modified Plan"), (ii) supplemental disclosure, and (iii) procedures for re-soliciting votes on the Modified Plan. This Court entered an order approving the Modified Plan (Docket No. 18707) (the "Plan Modification Order") on July 30, 2009.

4. On October 6, 2009 (the "Effective Date"), the Debtors substantially consummated the Modified Plan, the Effective Date (as defined in the Modified Plan) occurred, and the transactions under the Master Disposition Agreement, dated as of July 30, 2009, by and among Delphi, GM Components Holdings, LLC, General Motors Company, Motors Liquidation Company (f/k/a General Motors Corporation), DIP Holdco 3 LLC (which assigned its rights to DIP Holdco LLP, subsequently renamed Delphi Automotive LLP, a United Kingdom limited liability partnership), and the other sellers and buyers party thereto, closed. In connection therewith, DIP Holdco LLP, through various subsidiaries and affiliates, acquired substantially all of the Debtors' global core businesses, and GM Components Holdings, LLC, and Steering Solutions Services Corporation, acquired certain U.S. manufacturing plants and the Debtors' non-core steering business, respectively. The Reorganized Debtors have emerged from chapter 11 as DPH Holdings and affiliates and remain responsible for the post-Effective Date administration of these chapter 11 cases, including the disposition of certain retained assets and payment of certain retained liabilities as provided for under the Modified Plan, and the eventual closing of the cases.

5. This Court has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

6. The statutory predicates for the relief requested herein are sections 502(b) and (d) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

7. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

8. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC ("KCC"), the claims and noticing agent in these cases, provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 and subsequently amended (collectively, the "Schedules and Statements")¹ and (b) the persons and

¹ The Schedules and Statement were amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008.

entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors caused Bar Date Notices to be served on more than 500,000 persons and entities.

9. In addition, the Debtors published the Bar Date Notice in more than two dozen newspapers throughout the country and abroad² and also published it electronically by posting on the then-current Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

10. Since the Petition Date, 16,863 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. From September 2006 through the Effective Date, the Debtors filed 35 omnibus Claims objections to Claims asserting prepetition liabilities. Since the Effective Date, the Reorganized Debtors have filed four omnibus Claims objections to Claims asserting prepetition liabilities against the Debtors and four omnibus Claims objections to Claims asserting administrative expense liabilities against the Debtors. After hearing these omnibus Claims objections to Claims asserting prepetition liabilities, this Court disallowed and expunged approximately 11,900 Claims and modified approximately 4,420 Claims. In addition, the hearings with respect to approximately 210 Claims were adjourned pursuant to the Claims Objection Procedures Order (as defined below).

² Specifically, notice was published in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky Register, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and The Vindicator.

11. On October 31, 2006, the Debtors filed a Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections (the "Claims Objection Procedures Motion"). On December 7, 2006, this Court entered an order granting the Claims Objection Procedures Motion (Docket No. 6089) (the "Claims Objection Procedures Order").

12. On November 30, 2007, the Debtors filed a Motion Under New Bankruptcy Rule 3007(c) And 11 U.S.C. § 105(a) For Order Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11187) (the "Supplemental Claims Objection Procedures Motion"). In that motion, the Debtors requested this Court, among other things, to authorize the Debtors to continue certain of their current practices and procedures for filing and serving notice of omnibus Claims objections pursuant to the Claims Objection Procedures Order, including omnibus Claims objections to more than 100 Claims. By order entered December 20, 2007, this Court granted the Supplemental Claims Objection Procedures Motion (Docket No. 11561).

13. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or

otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests" Modified Plan, art. 9.6.

14. By this Objection, the Reorganized Debtors are objecting to 136 Proofs of Claim and 207 Claims listed on the Debtors' Schedules and Statements, as currently amended (the "Scheduled Liabilities"), all of which are set forth by Claimant in alphabetical order on Exhibit M hereto and cross-referenced by proof of claim number and basis of objection. Exhibit L hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibit M hereto.

15. The Debtors are filing this Objection at this time because, pursuant to the Modified Plan, the deadline for the Reorganized Debtors to object to Proofs of Claim asserting prepetition liabilities (the "Claim Objection Deadline") is the first business day that is at least 120 days after the Effective Date. Modified Plan, art. 1.31. Because the Effective Date was October 6, 2009, the Claim Objection Deadline is February 3, 2010. In addition, if no objection is filed by the Claim Objection Deadline to either a Proof of Claim or a Scheduled Liability that is liquidated in an amount other than zero and is not contingent or disputed, then such Proof of Claim or Scheduled Liability shall become an "Allowed Claim," as that term is defined in the Modified Plan, and distributions will be made on such an Allowed Claim pursuant to the terms of the Modified Plan. Modified Plan, art. 1.9.

Relief Requested

16. By this Objection, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 modifying and allowing (a) the Claims set forth on Exhibit A hereto because the proposed allowed amount, class, and the Debtor against which the liabilities are proposed to be allowed matches the

Reorganized Debtors' books and records,³ (b) the Claim set forth on Exhibit B hereto, which was modified pursuant to a prior order of this Court, because such Claim asserts dollar amounts or liabilities that have been partially satisfied due to cure payments that the Reorganized Debtors made, pursuant to section 365 of the Bankruptcy Code, in connection with the assumption of a certain executory contract (a "Contract Assumption") and the proposed allowed amount, class, and the Debtor against which the liabilities are proposed to be allowed matches the Reorganized Debtors' books and records, and (c) the Scheduled Liabilities set forth on Exhibit C hereto, each of which has been partially satisfied by cure payments that the Reorganized Debtors made, pursuant to section 365 of the Bankruptcy Code, in connection with Contract Assumptions and the proposed allowed amount, class, and the Debtor against which the liabilities are proposed to be allowed matches the Reorganized Debtors' books and records.

17. In addition, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 disallowing and expunging (a) the Scheduled Liabilities set forth on Exhibit D hereto because such liabilities have been fully satisfied by cure payments that the Reorganized Debtors made, pursuant to section 365 of the Bankruptcy Code, in connection with Contract Assumptions and are not owing pursuant to the Reorganized Debtors' books and records, (b) the Claims set forth on Exhibit E hereto because they assert dollar amounts or liabilities that relate solely to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating to litigation resolved by the MDL Settlement (as defined below) and are not reflected on the Reorganized Debtors' books and records, (c) the Claims set forth on Exhibit F hereto because such Claims are asserted

³ Pursuant to article 11.1 of the Modified Plan, the Reorganized Debtors now hold the Debtors' books and records.

by certain labor unions based solely on alleged liabilities that have been waived pursuant to settlement agreements between such unions and the Debtors, (d) the Claims set forth on Exhibit G hereto because they assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records, and (e) the Claim set forth on Exhibit H hereto because it is duplicative of another Proof of Claim.

18. In addition, the Reorganized Debtors seek entry of an order pursuant to section 502(d) of the Bankruptcy Code and Bankruptcy Rule 3007 to preserve their objections to (a) the Claims set forth on Exhibit I hereto because they are asserted by Claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under sections 542-545, 547-550, or 553 of the Bankruptcy Code (the "Avoidance Actions") and such Claims are potentially subject to disallowance pursuant to section 502(d) of the Bankruptcy Code and (b) the Scheduled Liabilities set forth on Exhibit J hereto because they are held by Avoidance Defendants in Avoidance Actions and such liabilities are potentially subject to disallowance pursuant to section 502(d) of the Bankruptcy Code.

19. Finally, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 modifying the Scheduled Liabilities set forth on Exhibit K because such Scheduled Liabilities are owing in connection with the Debtors' Supplemental Executive Retirement Program (the "SERP") and the proposed modified amount and class matches the Reorganized Debtors' books and records.

Objections To Claims

C. Assumption Of Contracts And Related Cure Payments

20. Prior to the Petition Date, the Debtors were party to thousands of contracts for the supply of goods to the Debtors' manufacturing operations. Pursuant to article 8.1(a) of

the Modified Plan, all executory contracts and unexpired leases to which any of the Debtors was a party were deemed automatically assumed in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code as of the effective date of the Modified Plan, unless such executory contracts or unexpired leases (a) had been previously rejected by the Debtors pursuant to a final order of this Court, (b) were the subject of a motion to reject pending on or before such effective date, (c) were rejected or assumed pursuant to a motion to sell or transfer property or assets filed by the Debtors prior to such effective date, (d) had expired or been terminated on or prior to such effective date (and not otherwise extended) pursuant to their own terms, (e) were listed on Exhibit 8.1(a) (Rejected Contracts) to the Modified Plan as executory contracts or unexpired leases to be rejected pursuant to section 365 of the Bankruptcy Code, or (f) were otherwise rejected pursuant to the terms of the Modified Plan and/or upon the direction of either buyer pursuant to the Master Disposition Agreement. In early November 2009, as required under section 365 of the Bankruptcy Code and article 8.2 of the Modified Plan, the non-Debtor contract counterparties received payments to cure the undisputed defaults on the assumed executory contracts and unexpired leases (the "Cure Payments").

21. In some instances, certain Claims and Scheduled Liabilities have been satisfied in full or in part by a Cure Payment or Cure Payments that the Reorganized Debtors made to executory contract counterparties or lessors as to unexpired leases under which such Claim or Scheduled Liability arose. As a result, the Reorganized Debtors are seeking to reduce a portion of each such Claim or Scheduled Liability, as the case may be, that pertains to certain executory contracts or unexpired leases assumed pursuant to section 365 of the Bankruptcy Code and therefore was partially or fully satisfied by payment of cure. In determining the amount by which each such Claim or Scheduled Liability would be satisfied and the amount by which each

such Claim or Scheduled Liability would be modified accordingly or disallowed, as the case may be, the Reorganized Debtors reviewed the executory contracts and unexpired leases being assumed and also reviewed related documents to determine the amount of the relevant Claim or Scheduled Liability that should remain unsecured or whether the Claim or Scheduled Liability should be disallowed as a result of the Cure Payments made by the Reorganized Debtors in early November 2009. To eliminate multiple recoveries for a single liability, the Reorganized Debtors seek entry of an order modifying and allowing or expunging certain Claims and Scheduled Liabilities to accurately reflect the amount of such Claims or Scheduled Liabilities against a Debtor after the Reorganized Debtors made the Cure Payments.

D. Exhibit A – Modified And Allowed Claims

22. During the Reorganized Debtors' review of the Proofs of Claims filed in these cases, the Reorganized Debtors determined that certain Proofs of Claim should be modified and allowed so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records (the "Modified And Allowed Claims"). Such amount, class, and Debtor are set forth on Exhibit A hereto. The Reorganized Debtors are authorized to seek allowance of the Modified And Allowed Claims pursuant to articles 9.6(a) and 11 of the Modified Plan. Accordingly, the Reorganized Debtors seek entry of an order modifying and allowing the Modified And Allowed Claims and request that such Claims be revised to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit A.

E. Exhibit B – Partially Satisfied Claim

23. During their Claims review, the Reorganized Debtors determined that a certain Proof of Claim which has been modified pursuant to a prior order of this Court has been satisfied in part by Cure Payments and that the amount of such Claim should be modified and

allowed (the "Partially Satisfied Claim"). Identified on Exhibit B hereto is the Partially Satisfied Claim that the Reorganized Debtors believe should be modified to assert a fully liquidated claim in an amount different from that asserted by the Claimant. Exhibit B reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed."⁴ The proposed modified and allowed amount of such Partially Satisfied Claim is reflected in a column titled "Claim As Allowed."

24. The Reorganized Debtors object to the amount of the Partially Satisfied Claim listed on Exhibit B and request that such Claim be revised to reflect the amount listed in the "Claim As Allowed" column of Exhibit B. Thus, no Claimant listed on Exhibit B would be entitled to recover for any Claim in an amount exceeding the dollar amount listed as the "Allowed Total" of such Claim on Exhibit B.⁵

25. Accordingly, the Reorganized Debtors (a) object to the asserted amount of each Partially Satisfied Claim and (b) seek an order modifying and allowing the Partially Satisfied Claims to reflect the Allowed Total as set forth on Exhibit B.

F. Exhibit C – Partially Satisfied Scheduled Liabilities

26. During the their review of Scheduled Liabilities, the Reorganized Debtors determined that certain Scheduled Liabilities that (a) have not been superseded by a filed Proof of Claim and (b) have been partially satisfied by a Cure Payment and therefore should be modified and allowed (the "Partially Satisfied Scheduled Liabilities "). The Reorganized Debtors seek to modify the amount of each Partially Satisfied Scheduled Liability to a fully

⁴ The Asserted Claim Amounts on Exhibit B reflect only asserted liquidated claims.

⁵ For clarity, Exhibit B refers to the former Debtor entities by case number and Exhibit L displays the formal name of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibit B.

liquidated amount and seek to have such Partially Satisfied Scheduled Liability allowed in that amount as an unsecured Claim against the Debtor against which such liability is scheduled.

27. Accordingly, the Debtors object to the amount for each Partially Satisfied Scheduled Liability listed on Exhibit C and request that each such Partially Satisfied Scheduled Liability be revised to reflect the amount listed in the "Partially Satisfied Scheduled Liability As Modified" column of Exhibit C. Thus, no party listed on Exhibit C would be entitled to receive a distribution on any Partially Satisfied Scheduled Liability in an amount exceeding the dollar value listed as the "Modified Total" for such Scheduled Liability on Exhibit C.⁶

G. Exhibit D – Fully Satisfied Scheduled Liabilities

28. During the their review of Scheduled Liabilities, the Reorganized Debtors determined that certain Scheduled Liabilities (a) have not been superseded by a filed Proof of Claim and (b) have been fully satisfied by a Cure Payment and therefore should be disallowed and expunged (the "Fully Satisfied Scheduled Liabilities"). Set forth on Exhibit D hereto are the Fully Satisfied Scheduled Liabilities that the Reorganized Debtors have identified as Scheduled Liabilities for which the Reorganized Debtors are no longer liable.

29. Accordingly, the Reorganized Debtors (a) object to the Fully Satisfied Scheduled Liabilities and (b) seek entry of an order disallowing and expunging the Fully Satisfied Scheduled Liabilities in their entirety. If this Court does not disallow and expunge the Fully Satisfied Scheduled Liabilities in full, the Reorganized Debtors expressly reserve all of their rights to seek leave of this Court to further object to the Fully Satisfied Scheduled Liabilities at a later date on any basis whatsoever.

⁶ For clarity, Exhibit C refers to a Debtor entity by case number and Exhibit L sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced in Exhibit C.

H. Exhibit E – MDL-Related Claims

30. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim (the "MDL-Related Claims") are affected by the settlement approved by this Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358) (the "Final MDL Order"), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement").⁷ Set forth on Exhibit E hereto are the MDL-Related Claims that the Reorganized Debtors have identified as Claims for which the Reorganized Debtors are not liable by operation of the MDL Settlement or assert amounts not owing pursuant to the Reorganized Debtors' books and records.

31. Five of the six Claims listed on Exhibit E hereto were filed by officers and directors of Delphi Corporation who were released from certain liabilities pursuant to the MDL Settlement – i.e., proofs of claim numbers 12056, 12184, 13410, 14935, and 15599 (the "D&O Claims"). In accordance with the MDL Settlement and the Final MDL Order, those D&O Claims were deemed withdrawn on the effective date of the MDL Settlement to the extent they relate to any claim of loss, damage, reimbursement, contribution, or indemnification arising out of or relating to the Delphi Securities Action, the Delphi ERISA Action, the Delphi Derivative Demands and Actions, the SEC Investigation and Enforcement Action, or the DOJ Investigation and Potential Proceedings (as such terms are defined in the Final MDL Order). See Final MDL Order ¶ 17 & Ex. D ¶ 8.

⁷ Capitalized terms used in this section and not otherwise defined shall have the meanings ascribed to them in the MDL Settlement.

32. Having reviewed those D&O Claims, the Reorganized Debtors believe that they relate solely to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating to the Delphi Securities Action, the Delphi ERISA Action, the Delphi Derivative Demands and Actions, the SEC Investigation and Enforcement Action, or the DOJ Investigation and Potential Proceedings. Out of an abundance of caution, however, the Reorganized Debtors are objecting to those D&O Claims to the extent, if any, that they relate to any claim of loss, damage, reimbursement, contribution, or indemnification arising out of or relating to anything other than the Delphi Securities Action, the Delphi ERISA Action, the Delphi Derivative Demands and Actions, the SEC Investigation and Enforcement Action, or the DOJ Investigation and Potential Proceedings on the grounds that (a) they assert amounts or liabilities that are not owing pursuant to the Reorganized Debtors' books and records and (b) they are contingent, unliquidated, and/or subject to disallowance under section 502(e)(1)(B) of the Bankruptcy Code.

33. The remaining MDL-Related Claim is proof of claim number 14379. To the extent that this Claim relates to matters addressed by the MDL Settlement, the Claimant asserting that Claim is a member of one or more classes established by the MDL Settlement. Accordingly, such Claimant is bound by the terms and conditions of the MDL Settlement such that it is barred from seeking any additional recovery in connection with this Claim. To the extent this Claim does not relate to matters addressed by the MDL Settlement or asserts unliquidated amounts, this Claim asserts liabilities that are not owing pursuant to the Reorganized Debtors' books and records.

34. Accordingly, the Debtors (a) object to the MDL-Related Claims and (b) seek entry of an order disallowing and expunging each MDL-Related Claim to the extent such

Claim was not deemed withdrawn pursuant to the MDL Settlement or this Court's orders approving the MDL Settlement. If this Court does not disallow and expunge the MDL-Related Claims in full, the Reorganized Debtors expressly reserve all of their rights to seek leave of this Court to further object to the MDL-Related Claims at a later date on any basis whatsoever.

I. Exhibit F – Union Claims

35. During their Claims review, the Reorganized Debtors determined that certain of the Proofs of Claim were filed by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L (together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors (the "Union Claims") and that, among other things, the Union Claims are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of this Court approving each of these settlement agreements.⁸

36. Pursuant to the Debtors' respective agreements with each of the Unions as described in footnote 9 to this Objection, each of the Unions and all of their members, former members, and persons or entities with claims derived from or related to any relationship with

⁸ The Reorganized Debtors note that the order approving the settlement agreement with the USW specifically referred to and specifically "deemed waived and withdrawn with prejudice" as of the effective date of the Modified Plan, the USW's Proof of Claim. Further, although the releases in the Unions' settlement agreements function to waive and withdraw the Union Claims, other orders of this Court may also do the same. For instance, the releases contained in the Unions' settlement agreements were incorporated into the Modified Plan (see Modified Plan, Article XI, Section 11.6) as approved by Plan Modification Order (Docket No. 18707). The Plan Modification Order also contains additional bars to certain Union Claims, such as those related to the Delphi-PBGC Settlement Agreement (as defined in the Plan Modification Order, see Paragraph 60(b)).

such employees or former employees of the Debtors have agreed to waive and release, upon the Effective Date, all claims arising from the respective collective bargaining agreements between the Debtors and each of the Unions.⁹ Therefore, because the Union Claims arise from the collective bargaining agreements between the Debtors and, among other things, each of the Unions, the Union Claims are waived and released pursuant to the settlement agreements, the Union Claims should be disallowed and expunged in their entirety.¹⁰

37. Set forth on Exhibit F hereto is a list of the Union Claims. Accordingly, the Reorganized Debtors (a) object to the Union Claims and (b) seek entry of an order disallowing and expunging the Union Claims in their entirety.

J. Exhibit G – Personal Injury Claims

38. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim assert dollar amounts or liabilities arising from personal injury claims against the Debtors (the "Personal Injury Claims") and either (a) there is no legal basis to support the Personal Injury Claim and/or (b) the Personal Injury Claims are not owing pursuant to the

⁹ The Debtors entered into settlement agreements with each of the UAW and the USW (collectively, the "Settlement Agreements"). The Settlement Agreements, copies of each of which are attached to, and approved by, orders entered by this Court on July 19, 2007 and August 29, 2007 (Docket Nos. 8693 and 9169), all provide, in relevant part:

On the [E]ffective [D]ate . . . the [UAW/USW], all employees and former employees of Delphi represented or formerly represented by the[UAW/USW], and all persons or entities with claims derived from or related to any relationship with such employees or former employees of Delphi, shall waive and release and be deemed to have waived and released any and all claims of any nature, whether liquidated or unliquidated, contingent or non-contingent, asserted or unasserted, existing and/or arising in the future against Delphi, its subsidiaries, or affiliates . . . and the officers, directors, employees, fiduciaries, and agents of each, arising directly or indirectly from or in any way related to any obligations under the collective bargaining agreements between Delphi and the [UAW/USW] and between GM and the [UAW/USW] related to such employees

¹⁰ To further implement each of the Settlement Agreements and this Court's orders approving the Settlement Agreements, proof of claim number 16644 was created on behalf of the UAW and proof of claim number 16702 was created on behalf of the USW. Proofs of claim numbers 16644 and 16702 are not being objected to by this Objection because they represent the negotiated settlements with the Unions corresponding to the Union Claims to which the Reorganized Debtors object.

Reorganized Debtors' books and records. Accordingly, the Reorganized Debtors believe the parties asserting the Personal Injury Claims are not creditors of the Debtors.

39. A bankruptcy court has the authority to apply dispositive legal defenses in the disallowance of Claims, including the Personal Injury Claims. See In re Alper Holdings USA, Inc., 398 B.R. 736, 749 (S.D.N.Y. 2008). In Alper Holdings, the United States District Court for the Southern District of New York noted that 28 U.S.C. § 157(b)(2)(B) expressly provides that allowance or disallowance of claims is a core proceeding over which the bankruptcy court has jurisdiction. Although 28 U.S.C. § 157(b)(5) provides that personal injury claims shall be tried in the district court in which the bankruptcy case is pending, "a bankruptcy court still has jurisdiction to determine whether any right to trial exists." Alper Holdings, 398 B.R. at 749. To the extent that a Personal Injury Claim asserts only a legal issue, this Court has jurisdiction to disallow such a Claim. If a Personal Injury Claims asserts a factual dispute, then the Claim can be liquidated in the district court or other appropriate forum, or if the parties agree, in this Court.

40. Set forth on Exhibit G hereto are the Personal Injury Claims that the Reorganized Debtors have identified as Claims for which the Debtors are not liable. Accordingly, the Reorganized Debtors (a) object to the Personal Injury Claims and (b) seek entry of an order disallowing and expunging the Personal Injury Claims in their entirety. If this Court does not disallow and expunge any of the Personal Injury Claims in full, the Reorganized Debtors expressly reserve all of their rights to seek leave of this Court to further object to such Personal Injury Claims at a later date on any basis whatsoever.

K. Exhibit H – Duplicate Claim

41. During their Claims review, the Reorganized Debtors determined that a certain Proof of Claim filed against the Reorganized Debtors in fact asserts a duplicative Claim (the "Duplicate Claim") for a single liability.

42. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Reorganized Debtors wish to eliminate the Duplicate Claim, which is identified on Exhibit H hereto. Exhibit H classifies the Duplicate Claim as the "Claim To Be Expunged" and another Proof of Claim as the "Surviving Claim." The Surviving Claims reflect the classifications of the liabilities as reflected on the Reorganized Debtors' books and records. The Reorganized Debtors request that the Proofs of Claim marked as "Claims To Be Expunged" on Exhibit H be disallowed and expunged.¹¹ Accordingly, the Reorganized Debtors (a) object to the Duplicate Claim and (b) seek entry of an order disallowing and expunging the Duplicate Claim in its entirety.

L. Exhibit I – Preference-Related Claims

43. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim are asserted by Avoidance Defendants in Avoidance Actions brought by the Debtors and/or the Reorganized Debtors and that such Claims are potentially subject to disallowance pursuant to section 502(d) of the Bankruptcy Code (the "Preference-Related Claims"). Set forth on Exhibit I hereto are the Preference-Related Claims that the Reorganized Debtors have identified.

44. Section 502(d) of the Bankruptcy Code provides:

¹¹ The Claim marked as a Surviving Claim on Exhibit H is proof of claim number 10582. By this Objection, the Reorganized Debtors are also seeking entry of an order modifying and allowing proof of claim number 10582 in the amount and class set forth on Exhibit A hereto.

(d) Notwithstanding subsections (a) and (b) of this section, the court shall disallow any claim of any entity from which property is recoverable under section 542, 543, 550, or 553 of this title or that is a transferee of a transfer avoidable under section 522(f), 522(h), 544, 545, 547, 548, 549, or 724(a) of this title, unless such entity or transferee has paid the amount, or turned over any such property, for which such entity or transferee is liable under section 522(i), 542, 543, 550, or 553 of this title.

11 U.S.C. § 502(d).

45. To preserve their rights under section 502(d) of the Bankruptcy Code, the Reorganized Debtors are objecting to the Preference-Related Claims and propose that their objection to each such Claim remain pending until the conclusion of the Avoidance Action related to such Claim. Once such Avoidance Action is concluded, the Reorganized Debtors would have the option to (a) set off, in whole or in part, the amount of any judgment against distributions under the Modified Plan, if any, on account of the allowed amount of such Claim or (b) withdraw the objection. Accordingly, the Reorganized Debtors seek (a) to object to each Preference-Related Claim pending the conclusion of the Avoidance Action related to such Claim and (b) seek entry of an order preserving the Reorganized Debtors' objection to the Preference-Related Claims on the grounds set forth herein.

M. Exhibit J – Preference-Related Scheduled Liabilities

46. During their review of Scheduled Liabilities, the Reorganized Debtors determined that certain Scheduled Liabilities are held by Avoidance Defendants in Avoidance Actions brought by the Debtors and/or the Reorganized Debtors and that such Scheduled Liabilities are subject to disallowance pursuant to the section 502(d) of the Bankruptcy Code (the "Preference-Related Scheduled Liabilities"). Set forth on Exhibit J hereto are the Preference-Related Scheduled Liabilities that the Reorganized Debtors have identified.

47. To preserve their rights under section 502(d) of the Bankruptcy Code, the Reorganized Debtors are objecting to the Preference-Related Scheduled Liabilities and propose

that their objection to each such Scheduled Liability remain pending until the conclusion of the Avoidance Action related to such Scheduled Liability. Once such Avoidance Action is concluded, the Reorganized Debtors would have the option to (a) set off, in whole or in part, the amount of any judgment against distributions under the Modified Plan, if any, on account of the allowed amount of such Scheduled Liability or (b) withdraw the objection. Accordingly, the Reorganized Debtors seek to object to each Preference-Related Scheduled Liability pending the conclusion of the Avoidance Action related to such Scheduled Liability.

N. Exhibit K – SERP-Related Scheduled Liabilities

48. During the their review of Scheduled Liabilities, the Reorganized Debtors determined that certain Scheduled Liabilities for amounts owing under the SERP should be modified so that the amount matches the Reorganized Debtors' books and records (the "SERP-Related Scheduled Liabilities"). Such amounts are set forth on Exhibit K hereto. The Reorganized Debtors request that such Scheduled Liabilities be revised to reflect the amount listed in the "Claim As Modified" column of Exhibit K. Thus, no party listed on Exhibit K would be entitled to receive a distribution on any SERP-Related Scheduled Liabilities in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit K.¹² Accordingly, the Reorganized Debtors (a) object to the amount of each SERP-Related Scheduled Liability and (b) seek an order modifying the SERP-Related Scheduled Liabilities to reflect the Modified Total as set forth on Exhibit K.

¹² For clarity, Exhibit K refers to a Debtor entity by case number and Exhibit L sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced in Exhibit K.

Separate Contested Matters

49. Pursuant to the Claims Objection Procedures Order, (a) if a response is filed to this Forty-Fourth Omnibus Claims Objection, the objection to each Claim covered by such response will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014 and (b) any order entered by this Court with respect to a Claim addressed by this Forty-Fourth Omnibus Claims Objection will be deemed a separate order with respect to each such Claim.

Reservation Of Rights

50. The Reorganized Debtors expressly reserve the right to amend, modify, or supplement this Forty-Fourth Omnibus Claims Objection and to file additional objections to any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim not objected to in this Objection on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Objection be dismissed, the Reorganized Debtors reserve their rights to object on other stated grounds or on any other grounds that the Reorganized Debtors discover. In addition, the Reorganized Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

51. Responses to this Forty-Fourth Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that order, but is qualified in all respects by the express terms thereof.

O. Filing And Service Of Responses

52. To contest an objection, responses (each, a "Response"), if any, to this Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules

of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with this Court in accordance with General Order M-242 (as amended) – registered users of this Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, The Hon. Charles L. Brieant Jr. Federal Building and Courthouse, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010.**

P. Contents Of Responses

53. Every Response to this Forty-Fourth Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, modified, and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Claim previously filed with this Court, documentation sufficient to establish a prima facie right

to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Reorganized Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

- (e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and
- (f) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

Q. Timely Response Required

54. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Reorganized Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors request that this Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Forty-Fourth Omnibus Claims Objection.

55. Pursuant to the Claims Objection Procedures Order, only those Responses made in writing and timely filed and received will be considered by this Court. If a Claimant whose Proof of Claim is subject to this Forty-Fourth Omnibus Claims Objection and who is served with this Forty-Fourth Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Reorganized Debtors may present to this Court an appropriate order seeking relief with respect to such Claim

consistent with the relief sought in this Forty-Fourth Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Reorganized Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Objection Procedures Order.

Replies To Responses

56. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Forty-Fourth Omnibus Claims Objection Order

57. Service of any order with regard to this Forty-Fourth Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

58. Questions about this Forty-Fourth Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Reorganized Debtors' counsel by e-mail to dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to KCC at 1-888-249-2691 or www.dphholdingsdocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

59. Notice of this Objection has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Seventeenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered January 25, 2010 (Docket No. 19360). In light of the nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

60. Pursuant to the Claims Objection Procedures Order, the Reorganized Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Forty-Fourth Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A, B, and C is attached hereto as Exhibit N. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits D, E, F, G, and H is attached hereto as Exhibit O. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits I and J is attached hereto as Exhibit P. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibit K is attached hereto as Exhibit Q. Claimants will receive a copy of this Forty-Fourth Omnibus Claims Objection without Exhibits A through Q hereto. Claimants will nonetheless be able to review Exhibits A through Q hereto free of charge by accessing the

Reorganized Debtors' Legal Information Website (www.dphholdingsdocket.com). In light of the nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) granting the relief requested herein and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
February 3, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
-----x		

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND (d) AND FED. R. BANKR. P. 3007 TO (I) MODIFY AND ALLOW (A) CERTAIN MODIFIED AND ALLOWED CLAIMS, (B) A PARTIALLY SATISFIED CLAIM, AND (C) CERTAIN PARTIALLY SATISFIED SCHEDULED LIABILITIES, (II) DISALLOW AND EXPUNGE (A) CERTAIN FULLY SATISFIED SCHEDULED LIABILITIES, (B) CERTAIN MDL-RELATED CLAIMS, (C) CERTAIN UNION CLAIMS, (D) CERTAIN PERSONAL INJURY CLAIMS, AND (E) A DUPLICATE CLAIM, (III) PRESERVE REORGANIZED DEBTORS' OBJECTION TO CERTAIN (A) PREFERENCE-RELATED CLAIMS AND (B) PREFERENCE-RELATED SCHEDULED LIABILITIES, AND (IV) MODIFY CERTAIN SERP-RELATED SCHEDULED LIABILITIES

("FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the

"Forty-Fourth Omnibus Claims Objection" or the "Objection")¹ of DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), dated February 3, 2010; and upon the record of the hearing held on the Forty-Fourth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D, E, F, G, H, I, J, and K hereto was properly and timely served with a copy of the Forty-Fourth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Forty-Fourth Omnibus Claims Objection, and notice of the deadline for responding to the Forty-Fourth Omnibus Claims Objection. No other or further notice of the Forty-Fourth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Forty-Fourth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Forty-Fourth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Forty-Fourth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Forty-Fourth Omnibus Claims Objection.

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

C. The Claims listed on Exhibit A assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records (the "Modified And Allowed Claims").

D. The Claim listed on Exhibit B asserts dollar amounts that have been previously modified by a prior order and have been partially satisfied by Cure Payments made by the Reorganized Debtors (the "Partially Satisfied Claim"). The Reorganized Debtors propose to further modify and allow this Claim so that the amount and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

E. The Scheduled Liabilities listed on Exhibit C have been partially satisfied by Cure Payments made by the Reorganized Debtors (the "Partially Satisfied Scheduled Liabilities"). The Reorganized Debtors propose to modify and allow these Scheduled Liabilities so that the amount in which such Scheduled Liabilities are proposed to be allowed match the Reorganized Debtors' books and records.

F. The Scheduled Liabilities listed on Exhibit D are those Scheduled Liabilities that have been fully satisfied by Cure Payments made by the Reorganized Debtors and therefore are not owing pursuant the Reorganized Debtors' books and records (the "Fully Satisfied Scheduled Liabilities ").

G. The Claims listed on Exhibit E assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating to that certain multidistrict litigation resolved pursuant to the MDL Settlement and (i) are deemed waived and withdrawn pursuant to the MDL Settlement and (ii) to the extent each such Claim is not deemed withdrawn pursuant to the MDL Settlement or this Court's orders

approving the MDL Settlement, asserts liabilities or dollar amounts that are not owing pursuant to the Reorganized Debtors' books and records (the "MDL-Related Claims").

H. The Claims listed on Exhibit F are Claims asserted by the UAW, the USW, and/or on behalf of employees and former employees of the Debtors represented or formerly represented by one of these Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors (the "Union Claims"). Such Union Claims are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of this Court approving each of these settlement agreements.

I. The Claims listed on Exhibit G are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records (the "Personal Injury Claims").

J. The Claim listed on Exhibit H (the "Duplicate Claim") is a Claim that is duplicative of another Proof of Claim (the "Surviving Claim"). The Surviving Claim is listed on Exhibit A as a Modified And Allowed Claim and asserts dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which the Surviving Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

K. The Claims listed on Exhibit I are Claims asserted by Avoidance Defendants in Avoidance Actions brought by the Debtors and/or the Reorganized Debtors and are subject to potential disallowance pursuant to section 502(d) of the Bankruptcy Code (the "Preference-Related Claims").

L. The Claims listed on Exhibit J are those Scheduled Liabilities held by Avoidance Defendants in Avoidance Actions brought by the Debtors and/or the Reorganized Debtors and are subject to potential disallowance pursuant to section 502(d) of the Bankruptcy Code (the "Preference-Related Scheduled Liabilities").

M. The Scheduled Liabilities listed on Exhibit K are Scheduled Liabilities owed in connection with the SERP that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records (the "SERP-Related Scheduled Liabilities").

N. Exhibit L hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibits A, B, C, and K. Exhibit M sets forth each of the Claims referenced on Exhibits A, B, C, D, E, F, G, H, I, J, and K in alphabetical order by Claimant and cross-references each such Claim by (i) proof of claim number and (ii) basis of objection.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. Each Modified And Allowed Claim listed on Exhibit A hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit A.

2. The Partially Satisfied Claim listed on Exhibit B hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit B.

3. Each Partially Satisfied Scheduled Liability listed on Exhibit C hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit C.

4. Each Fully Satisfied Claim listed on Exhibit D hereto is hereby disallowed and expunged in its entirety.

5. Each MDL-Related Claim listed on Exhibit E hereto is hereby disallowed and expunged to the extent such Claim was not deemed withdrawn pursuant to the MDL Settlement or this Court's orders approving the MDL Settlement.

6. Each Union Claim listed on Exhibit F hereto is hereby disallowed and expunged in its entirety.

7. Each Personal Injury Claim listed on Exhibit G hereto is hereby disallowed and expunged in its entirety.

8. The Duplicate Claim listed on Exhibit H hereto is hereby disallowed and expunged in its entirety.

9. The Reorganized Debtors' objection to each Preference-Related Claim listed on Exhibit I hereto pursuant to section 502(d) of the Bankruptcy Code is hereby deemed preserved pending the conclusion of the Avoidance Action related to such Preference-Related Claim.

10. The Reorganized Debtors' objection to each Preference-Related Scheduled Liability listed on Exhibit J hereto pursuant to section 502(d) of the Bankruptcy Code is hereby deemed preserved pending the conclusion of the Avoidance Action related to such Preference-Related Scheduled Liability.

11. Each SERP-Related Scheduled Liability listed on Exhibit K hereto is hereby modified to reflect the amount listed in the "Claim As Modified" column of Exhibit K.

12. Entry of this order is without prejudice to the Reorganized Debtors' rights to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Forty-Fourth Omnibus Claims Objection except as such claims may have been settled and allowed.

13. This Court shall retain jurisdiction over the Reorganized Debtors and the holders of Claims subject to the Forty-Fourth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

14. Each of the objections by the Reorganized Debtors to each Claim addressed in the Forty-Fourth Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D, E, F, G, H, I, J, and K constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Forty-Fourth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

15. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

Dated: New York, New York
March ___, 2010

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A - MODIFIED AND ALLOWED CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 15624 Date Filed: 07/31/2006 Docketed Total: \$0.00 Filing Creditor Name: ALABAMA WORKERS COMPENSATION SELF INSURERS GUARANTY ASSOCIATION INC MAYNARD COOPER & GALE PC 1901 6TH AVE N STE 2400 BIRMINGHAM, AL 35203	Claim Holder Name ALABAMA WORKERS COMPENSATION SELF INSURERS GUARANTY ASSOCIATION INC MAYNARD COOPER & GALE PC 1901 6TH AVE N STE 2400 BIRMINGHAM, AL 35203 <div> <div>Case Number***</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> </div> <div> 05-44640 UNL </div>	<div> <div>Allowed Total:</div> <div>\$1,264,902.78</div> </div> <div> <div>Case Number*</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> </div> <div> 05-44640 \$1,264,902.78 </div> <div> <div>\$1,264,902.78</div> </div>
Claim: 10582 Date Filed: 07/25/2006 Docketed Total: \$25,577,870.48 Filing Creditor Name: BATTENBERG III J T	Claim Holder Name BATTENBERG III J T <div> <div>Case Number***</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> </div> <div> 05-44481 \$10,000.00 \$25,567,870.48 </div> <div> <div>\$10,000.00</div> <div>\$25,567,870.48</div> </div>	<div> <div>Allowed Total:</div> <div>\$21,959,868.20</div> </div> <div> <div>Case Number*</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> </div> <div> 05-44481 \$0.00 \$21,959,868.20 </div> <div> <div>\$0.00</div> <div>\$21,959,868.20</div> </div>
		Total Claims To Be Allowed: 2 Total Amount As Docketed: \$25,577,870.48 Total Amount As Allowed: \$23,224,770.98

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

*** See Exhibit L for a listing of debtor entities by case number.

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EXHIBIT B - PARTIALLY SATISFIED CLAIM

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
<div>Claim: 1165</div> <div>Date Filed: 12/14/2005</div> <div>Docketed Total: \$1,280,342.50</div> <div>Filing Creditor Name:</div> <div>ATMEL CORPORATION</div> <div>2325 ORCHARD PKWY</div> <div>SAN JOSE, CA 95131</div>	<div>Claim Holder Name</div> <div>ATMEL CORPORATION</div> <div>2325 ORCHARD PKWY</div> <div>SAN JOSE, CA 95131</div> <div>Docketed Total: \$1,280,342.50</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$1,280,342.50</td></tr><tr><td></td><td></td><td></td><td>\$1,280,342.50</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,280,342.50				\$1,280,342.50	<div>Allowed Total: \$616,512.00</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44539</td><td></td><td></td><td>\$46,512.00</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$570,000.00</td></tr><tr><td></td><td></td><td></td><td>\$616,512.00</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44539			\$46,512.00	05-44640			\$570,000.00				\$616,512.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$1,280,342.50																											
			\$1,280,342.50																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44539			\$46,512.00																											
05-44640			\$570,000.00																											
			\$616,512.00																											
		<div>Total Claims To Be Allowed: 1</div> <div>Total Amount As Docketed: \$1,280,342.50</div> <div>Total Amount As Allowed: \$616,512.00</div>																												

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10395881 Date Filed: 01/20/2006 Docketed Total: \$8,678.36 Filing Creditor Name: A MAIER PRAEZISION GMBH EFT GEWERBEHALLESTR 1-3 78112 ST GEORGEN, GERMANY	Creditor Name A MAIER PRAEZISION GMBH EFT Docketed Total: \$8,678.36 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$8,678.36</td></tr><tr><td></td><td></td><td></td><td>\$8,678.36</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$8,678.36				\$8,678.36	 Allowed Total: \$4,339.18 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,339.18</td></tr><tr><td></td><td></td><td></td><td>\$4,339.18</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,339.18				\$4,339.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$8,678.36																							
			\$8,678.36																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$4,339.18																							
			\$4,339.18																							
Scheduled Liability: 10395922 Date Filed: 01/20/2006 Docketed Total: \$5,292.00 Filing Creditor Name: ABRACON CORPORATION 29 JOURNEY ALISO VIEJO, CA 92656	Creditor Name ABRACON CORPORATION Docketed Total: \$5,292.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,292.00</td></tr><tr><td></td><td></td><td></td><td>\$5,292.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,292.00				\$5,292.00	 Allowed Total: \$2,646.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,646.00</td></tr><tr><td></td><td></td><td></td><td>\$2,646.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,646.00				\$2,646.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,292.00																							
			\$5,292.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$2,646.00																							
			\$2,646.00																							
Scheduled Liability: 10396125 Date Filed: 01/20/2006 Docketed Total: \$187,932.79 Filing Creditor Name: ALLAN TOOL & MACHINE CO INC 1822 E MAPLE RD TROY, MI 48083	Creditor Name ALLAN TOOL & MACHINE CO INC Docketed Total: \$187,932.79 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$187,932.79</td></tr><tr><td></td><td></td><td></td><td>\$187,932.79</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$187,932.79				\$187,932.79	 Allowed Total: \$181,870.79 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$181,870.79</td></tr><tr><td></td><td></td><td></td><td>\$181,870.79</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$181,870.79				\$181,870.79
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$187,932.79																							
			\$187,932.79																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$181,870.79																							
			\$181,870.79																							
Scheduled Liability: 10407381 Date Filed: 04/12/2006 Docketed Total: \$93,287.84 Filing Creditor Name: AMKOR ELECTRONICS INC 1345 ENTERPRISE DR WEST CHESTER, PA 19380	Creditor Name ASM CAPITAL LP Docketed Total: \$93,287.84 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$93,287.84</td></tr><tr><td></td><td></td><td></td><td>\$93,287.84</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$93,287.84				\$93,287.84	 Allowed Total: \$17,260.53 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$17,260.53</td></tr><tr><td></td><td></td><td></td><td>\$17,260.53</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$17,260.53				\$17,260.53
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$93,287.84																							
			\$93,287.84																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$17,260.53																							
			\$17,260.53																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10396257 Date Filed: 01/20/2006 Docketed Total: \$36,769.72 Filing Creditor Name: AMTEC PRECISION PRODUCTS INC 1355 HOLMES RD ELGIN, IL 60123	Creditor Name AMTEC PRECISION PRODUCTS INC Docketed Total: \$36,769.72 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$36,769.72</td></tr><tr><td></td><td></td><td></td><td>\$36,769.72</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$36,769.72				\$36,769.72	 Allowed Total: \$25,997.92 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$25,997.92</td></tr><tr><td></td><td></td><td></td><td>\$25,997.92</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$25,997.92				\$25,997.92
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$36,769.72																							
			\$36,769.72																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$25,997.92																							
			\$25,997.92																							
Scheduled Liability: 10394291 Date Filed: 01/20/2006 Docketed Total: \$1,528.69 Filing Creditor Name: ANIXTER 2540 S. SARAH AVE. FRESNO, CA 93706	Creditor Name ANIXTER Docketed Total: \$1,528.69 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$1,528.69</td></tr><tr><td></td><td></td><td></td><td>\$1,528.69</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$1,528.69				\$1,528.69	 Allowed Total: \$196.01 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$196.01</td></tr><tr><td></td><td></td><td></td><td>\$196.01</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$196.01				\$196.01
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$1,528.69																							
			\$1,528.69																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$196.01																							
			\$196.01																							
Scheduled Liability: 10416989 Date Filed: 10/10/2008 Docketed Total: \$28,659.96 Filing Creditor Name: ARGENT AUTOMOTIVE SYSTEMS INC PO BOX 67000 DEPT 99401 DETROIT, MI 482670994	Creditor Name ASM CAPITAL LP Docketed Total: \$28,659.96 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$28,659.96</td></tr><tr><td></td><td></td><td></td><td>\$28,659.96</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$28,659.96				\$28,659.96	 Allowed Total: \$18,434.38 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$18,434.38</td></tr><tr><td></td><td></td><td></td><td>\$18,434.38</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$18,434.38				\$18,434.38
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$28,659.96																							
			\$28,659.96																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$18,434.38																							
			\$18,434.38																							
Scheduled Liability: 10396342 Date Filed: 01/20/2006 Docketed Total: \$1,038.80 Filing Creditor Name: ARK TECHNOLOGIES INC 6536 EAGLE WAY CHICAGO, IL 606781653	Creditor Name ARK TECHNOLOGIES INC Docketed Total: \$1,038.80 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,038.80</td></tr><tr><td></td><td></td><td></td><td>\$1,038.80</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,038.80				\$1,038.80	 Allowed Total: \$852.80 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$852.80</td></tr><tr><td></td><td></td><td></td><td>\$852.80</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$852.80				\$852.80
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,038.80																							
			\$1,038.80																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$852.80																							
			\$852.80																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10417035 Date Filed: 10/10/2008 Docketed Total: \$24,068.80 Filing Creditor Name: ARMSTRONG INDUSTRIAL CORP LTD 531 BUKIT BATOK ST 23 659547 ST GEORGEN, 659547 SINGAPORE	Creditor Name ARMSTRONG INDUSTRIAL CORP LTD Docketed Total: \$24,068.80 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$24,068.80</td></tr><tr><td></td><td></td><td></td><td>\$24,068.80</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$24,068.80				\$24,068.80	 Allowed Total: \$16,727.80 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$16,727.80</td></tr><tr><td></td><td></td><td></td><td>\$16,727.80</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$16,727.80				\$16,727.80
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$24,068.80																							
			\$24,068.80																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$16,727.80																							
			\$16,727.80																							
Scheduled Liability: 10407441 Date Filed: 04/12/2006 Docketed Total: \$32,528.56 Filing Creditor Name: AUTOMATIC SPRING PRODUCTS EFT CORP PO BOX 79001 DETROIT, MI 482791075	Creditor Name ASM CAPITAL LP Docketed Total: \$32,528.56 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$32,528.56</td></tr><tr><td></td><td></td><td></td><td>\$32,528.56</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$32,528.56				\$32,528.56	 Allowed Total: \$31,868.56 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$31,868.56</td></tr><tr><td></td><td></td><td></td><td>\$31,868.56</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$31,868.56				\$31,868.56
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$32,528.56																							
			\$32,528.56																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$31,868.56																							
			\$31,868.56																							
Scheduled Liability: 10407089 Date Filed: 04/12/2006 Docketed Total: \$57,770.10 Filing Creditor Name: AUTOSPLICE, INC PO BOX 27189 SANTA ANA, CA 927997189	Creditor Name AUTOSPLICE, INC Docketed Total: \$57,770.10 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$57,770.10</td></tr><tr><td></td><td></td><td></td><td>\$57,770.10</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$57,770.10				\$57,770.10	 Allowed Total: \$27,623.95 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$27,623.95</td></tr><tr><td></td><td></td><td></td><td>\$27,623.95</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$27,623.95				\$27,623.95
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$57,770.10																							
			\$57,770.10																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$27,623.95																							
			\$27,623.95																							
Scheduled Liability: 10396531 Date Filed: 01/20/2006 Docketed Total: \$18,030.08 Filing Creditor Name: BALLY RIBBON MILLS 23 N 7TH S BALLY, PA 19503	Creditor Name MADISON INVESTMENT TRUST SERIES 38 Docketed Total: \$18,030.08 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$18,030.08</td></tr><tr><td></td><td></td><td></td><td>\$18,030.08</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$18,030.08				\$18,030.08	 Allowed Total: \$3,636.08 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$3,636.08</td></tr><tr><td></td><td></td><td></td><td>\$3,636.08</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,636.08				\$3,636.08
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$18,030.08																							
			\$18,030.08																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$3,636.08																							
			\$3,636.08																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10396556 Date Filed: 01/20/2006 Docketed Total: \$18,375.00 Filing Creditor Name: BARRY INDUSTRIES INC PO BOX 1326 ATTLEBORO FALLS, MA 02763	Creditor Name ARGO PARTNERS Docketed Total: \$18,375.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$18,375.00</td></tr><tr><td></td><td></td><td></td><td>\$18,375.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$18,375.00				\$18,375.00	 Allowed Total: \$9,187.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,187.50</td></tr><tr><td></td><td></td><td></td><td>\$9,187.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,187.50				\$9,187.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$18,375.00																							
			\$18,375.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$9,187.50																							
			\$9,187.50																							
Scheduled Liability: 10396732 Date Filed: 01/20/2006 Docketed Total: \$28,212.48 Filing Creditor Name: BRIGHT HEADPHONE ELECTRONICS CO 8TH FL NO 109 LI DE ST TAIPEI CHUNG HO CITY, R O C 235 TAIWAN, PROVINCE OF CHINA	Creditor Name BRIGHT HEADPHONE ELECTRONICS CO Docketed Total: \$28,212.48 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$28,212.48</td></tr><tr><td></td><td></td><td></td><td>\$28,212.48</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$28,212.48				\$28,212.48	 Allowed Total: \$910.08 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$910.08</td></tr><tr><td></td><td></td><td></td><td>\$910.08</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$910.08				\$910.08
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$28,212.48																							
			\$28,212.48																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$910.08																							
			\$910.08																							
Scheduled Liability: 10396820 Date Filed: 01/20/2006 Docketed Total: \$66,999.17 Filing Creditor Name: CALDWELL INDUSTRIES INC 2351 NEW MILLENNIUM DRIVE LOUISVILLE, KY 40216	Creditor Name ASM CAPITAL LP Docketed Total: \$66,999.17 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$66,999.17</td></tr><tr><td></td><td></td><td></td><td>\$66,999.17</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$66,999.17				\$66,999.17	 Allowed Total: \$65,288.17 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$65,288.17</td></tr><tr><td></td><td></td><td></td><td>\$65,288.17</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$65,288.17				\$65,288.17
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$66,999.17																							
			\$66,999.17																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$65,288.17																							
			\$65,288.17																							
Scheduled Liability: 10397014 Date Filed: 01/20/2006 Docketed Total: \$45,708.59 Filing Creditor Name: CHIPPAC LTD 47400 KATO RD FREMONT, CA 94538	Creditor Name CHIPPAC LTD Docketed Total: \$45,708.59 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$45,708.59</td></tr><tr><td></td><td></td><td></td><td>\$45,708.59</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$45,708.59				\$45,708.59	 Allowed Total: \$6,820.59 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,820.59</td></tr><tr><td></td><td></td><td></td><td>\$6,820.59</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,820.59				\$6,820.59
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$45,708.59																							
			\$45,708.59																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$6,820.59																							
			\$6,820.59																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10397062 Date Filed: 01/20/2006 Docketed Total: \$64,197.82 Filing Creditor Name: CIRCLE PROSCO INC PO BOX 391 COLUMBUS, IN 47201	Creditor Name AMROC INVESTMENTS LLC Docketed Total: \$64,197.82 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$64,197.82</td></tr><tr><td></td><td></td><td></td><td>\$64,197.82</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$64,197.82				\$64,197.82	 Allowed Total: \$3,825.42 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$3,825.42</td></tr><tr><td></td><td></td><td></td><td>\$3,825.42</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,825.42				\$3,825.42
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$64,197.82																							
			\$64,197.82																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$3,825.42																							
			\$3,825.42																							
Scheduled Liability: 10397088 Date Filed: 01/20/2006 Docketed Total: \$5,153.20 Filing Creditor Name: CLARIANT CORP MASTERBATCHES DIV 85 INDUSTRIAL DR HOLDEN, MA 01520	Creditor Name CLARIANT CORP MASTERBATCHES DIV Docketed Total: \$5,153.20 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,153.20</td></tr><tr><td></td><td></td><td></td><td>\$5,153.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,153.20				\$5,153.20	 Allowed Total: \$2,108.20 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,108.20</td></tr><tr><td></td><td></td><td></td><td>\$2,108.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,108.20				\$2,108.20
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,153.20																							
			\$5,153.20																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$2,108.20																							
			\$2,108.20																							
Scheduled Liability: 10415623 Date Filed: 10/12/2007 Docketed Total: \$74,193.08 Filing Creditor Name: COMPUTER OPTICAL PRODUCTS, INC 9174 DEERING AVE. CHATSWORTH, CA 91311	Creditor Name ARGO PARTNERS Docketed Total: \$74,193.08 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$74,193.08</td></tr><tr><td></td><td></td><td></td><td>\$74,193.08</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$74,193.08				\$74,193.08	 Allowed Total: \$57,742.12 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$57,742.12</td></tr><tr><td></td><td></td><td></td><td>\$57,742.12</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$57,742.12				\$57,742.12
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$74,193.08																							
			\$74,193.08																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$57,742.12																							
			\$57,742.12																							
Scheduled Liability: 10397466 Date Filed: 01/20/2006 Docketed Total: \$1,529.85 Filing Creditor Name: DEARBORN CDT 250 W CARPENTER AVE WHEELING, IL 60090	Creditor Name DEARBORN CDT Docketed Total: \$1,529.85 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,529.85</td></tr><tr><td></td><td></td><td></td><td>\$1,529.85</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,529.85				\$1,529.85	 Allowed Total: \$168.80 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$168.80</td></tr><tr><td></td><td></td><td></td><td>\$168.80</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$168.80				\$168.80
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,529.85																							
			\$1,529.85																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$168.80																							
			\$168.80																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10416959 Date Filed: 10/10/2008 Docketed Total: \$196,954.80 Filing Creditor Name: DERBY FABRICATING INC PO BOX 633844 CINCINNATI, OH 452633844	Creditor Name ASM CAPITAL LP Docketed Total: \$196,954.80 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$196,954.80</td></tr><tr><td></td><td></td><td></td><td>\$196,954.80</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$196,954.80				\$196,954.80	 Allowed Total: \$196,314.72 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$196,314.72</td></tr><tr><td></td><td></td><td></td><td>\$196,314.72</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$196,314.72				\$196,314.72
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$196,954.80																							
			\$196,954.80																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$196,314.72																							
			\$196,314.72																							
Scheduled Liability: 10415656 Date Filed: 10/12/2007 Docketed Total: \$27,114.70 Filing Creditor Name: DIODES INC PO BOX 2960 LOS ANGELES, CA 900510960	Creditor Name MADISON NICHE OPPORTUNITIES LLC Docketed Total: \$27,114.70 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$27,114.70</td></tr><tr><td></td><td></td><td></td><td>\$27,114.70</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$27,114.70				\$27,114.70	 Allowed Total: \$26,802.18 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$26,802.18</td></tr><tr><td></td><td></td><td></td><td>\$26,802.18</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$26,802.18				\$26,802.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$27,114.70																							
			\$27,114.70																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$26,802.18																							
			\$26,802.18																							
Scheduled Liability: 10397855 Date Filed: 01/20/2006 Docketed Total: \$86,320.46 Filing Creditor Name: ELLIOTT TAPE INC 135 S LASALLE DEPT 6464 CHICAGO, IL 606746464	Creditor Name ASM CAPITAL LP Docketed Total: \$86,320.46 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$86,320.46</td></tr><tr><td></td><td></td><td></td><td>\$86,320.46</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$86,320.46				\$86,320.46	 Allowed Total: \$48,192.96 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$48,192.96</td></tr><tr><td></td><td></td><td></td><td>\$48,192.96</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$48,192.96				\$48,192.96
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$86,320.46																							
			\$86,320.46																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$48,192.96																							
			\$48,192.96																							
Scheduled Liability: 10397932 Date Filed: 01/20/2006 Docketed Total: \$9,828.61 Filing Creditor Name: ENRICAU SA 50 RUE JACQUES BALMAT ZAC DU GRAND BOIS BP 45 F 74130 VOUGY, FRANCE	Creditor Name ENRICAU SA 50 RUE JACQUES BALMAT Docketed Total: \$9,828.61 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,828.61</td></tr><tr><td></td><td></td><td></td><td>\$9,828.61</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,828.61				\$9,828.61	 Allowed Total: \$328.10 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$328.10</td></tr><tr><td></td><td></td><td></td><td>\$328.10</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$328.10				\$328.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$9,828.61																							
			\$9,828.61																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$328.10																							
			\$328.10																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10398016 Date Filed: 01/20/2006 Docketed Total: \$144,434.01 Filing Creditor Name: F & G TOOL & DIE CO INC PO BOX 321 WEST CARROLLTON, OH 45449	Creditor Name F & G TOOL & DIE CO INC Docketed Total: \$144,434.01 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$144,434.01</td></tr><tr><td></td><td></td><td></td><td>\$144,434.01</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$144,434.01				\$144,434.01	 Allowed Total: \$111,912.07 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$111,912.07</td></tr><tr><td></td><td></td><td></td><td>\$111,912.07</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$111,912.07				\$111,912.07
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$144,434.01																							
			\$144,434.01																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$111,912.07																							
			\$111,912.07																							
Scheduled Liability: 10394384 Date Filed: 01/20/2006 Docketed Total: \$6,975.05 Filing Creditor Name: FANSTEEL INTERCAST 3600 FORMOSA BUILDING N SUITE 13 MC ALLEN, TX 78503	Creditor Name ASM CAPITAL LP Docketed Total: \$6,975.05 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$6,975.05</td></tr><tr><td></td><td></td><td></td><td>\$6,975.05</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$6,975.05				\$6,975.05	 Allowed Total: \$2,316.49 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$2,316.49</td></tr><tr><td></td><td></td><td></td><td>\$2,316.49</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$2,316.49				\$2,316.49
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$6,975.05																							
			\$6,975.05																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$2,316.49																							
			\$2,316.49																							
Scheduled Liability: 10415591 Date Filed: 10/12/2007 Docketed Total: \$30,768.00 Filing Creditor Name: FILTERTEK INC PO BOX 795191 ST LOUIS, MO 631790795	Creditor Name AMROC INVESTMENTS LLC Docketed Total: \$30,768.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$30,768.00</td></tr><tr><td></td><td></td><td></td><td>\$30,768.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$30,768.00				\$30,768.00	 Allowed Total: \$29,498.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$29,498.00</td></tr><tr><td></td><td></td><td></td><td>\$29,498.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$29,498.00				\$29,498.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$30,768.00																							
			\$30,768.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$29,498.00																							
			\$29,498.00																							
Scheduled Liability: 10407270 Date Filed: 04/12/2006 Docketed Total: \$14,752.80 Filing Creditor Name: FISCHER-TECH LTD NO 12 LOYANG WAY 4 LAYANG INDUSTRIAL ESTATE SINGAPORE, 507602	Creditor Name FISCHER-TECH LTD Docketed Total: \$14,752.80 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$14,752.80</td></tr><tr><td></td><td></td><td></td><td>\$14,752.80</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$14,752.80				\$14,752.80	 Allowed Total: \$13,816.90 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$13,816.90</td></tr><tr><td></td><td></td><td></td><td>\$13,816.90</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$13,816.90				\$13,816.90
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$14,752.80																							
			\$14,752.80																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$13,816.90																							
			\$13,816.90																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10407128 Date Filed: 04/12/2006 Docketed Total: \$11,992.20 Filing Creditor Name: FRAEN MACHINNING CORP DBA SWISSTRONICS PO BOX 845046 BOSTON, MA 22845046	Creditor Name FRAEN MACHINNING CORP Docketed Total: \$11,992.20 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$11,992.20</td></tr><tr><td></td><td></td><td></td><td>\$11,992.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$11,992.20				\$11,992.20	 Allowed Total: \$1,875.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$1,875.00</td></tr><tr><td></td><td></td><td></td><td>\$1,875.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,875.00				\$1,875.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$11,992.20																							
			\$11,992.20																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$1,875.00																							
			\$1,875.00																							
Scheduled Liability: 10393108 Date Filed: 01/20/2006 Docketed Total: \$2,855.63 Filing Creditor Name: GENERAL SILICONES 14140 LIVE OAK AVENUE, UNIT D BALDWIN PARK, CA 91706	Creditor Name GENERAL SILICONES Docketed Total: \$2,855.63 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$2,855.63</td></tr><tr><td></td><td></td><td></td><td>\$2,855.63</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$2,855.63				\$2,855.63	 Allowed Total: \$1,427.81 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$1,427.81</td></tr><tr><td></td><td></td><td></td><td>\$1,427.81</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,427.81				\$1,427.81
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$2,855.63																							
			\$2,855.63																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$1,427.81																							
			\$1,427.81																							
Scheduled Liability: 10407969 Date Filed: 04/12/2006 Docketed Total: \$152,774.28 Filing Creditor Name: GENERAL SILICONES EFT 14140 LIVE OAK AVE UNIT D BALDWIN PARK, CA 91706	Creditor Name LONGACRE MASTER FUND LTD Docketed Total: \$152,774.28 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$152,774.28</td></tr><tr><td></td><td></td><td></td><td>\$152,774.28</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$152,774.28				\$152,774.28	 Allowed Total: \$44,667.12 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$44,667.12</td></tr><tr><td></td><td></td><td></td><td>\$44,667.12</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$44,667.12				\$44,667.12
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$152,774.28																							
			\$152,774.28																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$44,667.12																							
			\$44,667.12																							
Scheduled Liability: 10407170 Date Filed: 04/12/2006 Docketed Total: \$8,512.00 Filing Creditor Name: GOSHEN DIE CUTTING INC 815 LOGAN STREET GOSHEN, IN 46528	Creditor Name ASM CAPITAL LP Docketed Total: \$8,512.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$8,512.00</td></tr><tr><td></td><td></td><td></td><td>\$8,512.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$8,512.00				\$8,512.00	 Allowed Total: \$5,992.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$5,992.00</td></tr><tr><td></td><td></td><td></td><td>\$5,992.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$5,992.00				\$5,992.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$8,512.00																							
			\$8,512.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$5,992.00																							
			\$5,992.00																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
<p>Scheduled Liability: 10398566 Date Filed: 01/20/2006 Docketed Total: \$47,454.55 Filing Creditor Name: HENNESSEY CAPITAL SOLUTIONS HENNESSEY CAPITAL FUNDING CORP ASSIGNEE AUTOSPLICE INC PO BOX 673305 DETROIT, MI 482673305</p>	<p>Creditor Name HENNESSEY CAPITAL SOLUTIONS HENNESSEY CAPITAL FUNDING CORP</p> <p>Docketed Total: \$47,454.55</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$47,454.55 \$47,454.55</p>	<p>Allowed Total: \$1,215.08</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$1,215.08 \$1,215.08</p>
<p>Scheduled Liability: 10398577 Date Filed: 01/20/2006 Docketed Total: \$29,483.00 Filing Creditor Name: HENNESSEY CAPITAL SOLUTIONS HENNESSEY CAPITAL FUNDING CORP ASSIGNEE PHOTO INSTRUMENT PO BOX 673305 DETROIT, MI 482673305</p>	<p>Creditor Name HENNESSEY CAPITAL SOLUTIONS HENNESSEY CAPITAL FUNDING CORP</p> <p>Docketed Total: \$29,483.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$29,483.00 \$29,483.00</p>	<p>Allowed Total: \$5,070.32</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$5,070.32 \$5,070.32</p>
<p>Scheduled Liability: 10415466 Date Filed: 10/12/2007 Docketed Total: \$71,383.69 Filing Creditor Name: HEWITT TOOL & DIE INC PO BOX 47 OAKFORD, IN 469650047</p>	<p>Creditor Name HEWITT TOOL & DIE INC</p> <p>Docketed Total: \$71,383.69</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$71,383.69 \$71,383.69</p>	<p>Allowed Total: \$71,011.83</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$71,011.83 \$71,011.83</p>
<p>Scheduled Liability: 10407171 Date Filed: 04/12/2006 Docketed Total: \$28,642.64 Filing Creditor Name: HITACHI CHEMICAL SINGAPORE PTE M GOTTLIEB ASSOCIATES 608 E BOULEVARD KOKOMO, IN 46902</p>	<p>Creditor Name HITACHI CHEMICAL SINGAPORE PTE</p> <p>Docketed Total: \$28,642.64</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$28,642.64 \$28,642.64</p>	<p>Allowed Total: \$6,718.64</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$6,718.64 \$6,718.64</p>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10405357 Date Filed: 04/12/2006 Docketed Total: \$23,128.00 Filing Creditor Name: HITACHI CHEMICAL SINGAPORE PTE LTD 614 E POPLAR ST KOKOMO, IN 46902	Creditor Name HITACHI CHEMICAL SINGAPORE PTE LTD Docketed Total: \$23,128.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44610</td><td></td><td></td><td>\$23,128.00</td></tr><tr><td></td><td></td><td></td><td>\$23,128.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$23,128.00				\$23,128.00	 Allowed Total: \$9,051.44 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44610</td><td></td><td></td><td>\$9,051.44</td></tr><tr><td></td><td></td><td></td><td>\$9,051.44</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$9,051.44				\$9,051.44
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44610			\$23,128.00																							
			\$23,128.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44610			\$9,051.44																							
			\$9,051.44																							
Scheduled Liability: 10398809 Date Filed: 01/20/2006 Docketed Total: \$10,862.60 Filing Creditor Name: INDIUM CORPORATION OF AMERICA PO BOX 3242 BUFFALO, NY 14240	Creditor Name INDIUM CORPORATION OF AMERICA Docketed Total: \$10,862.60 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$10,862.60</td></tr><tr><td></td><td></td><td></td><td>\$10,862.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,862.60				\$10,862.60	 Allowed Total: \$4,562.60 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,562.60</td></tr><tr><td></td><td></td><td></td><td>\$4,562.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,562.60				\$4,562.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$10,862.60																							
			\$10,862.60																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$4,562.60																							
			\$4,562.60																							
Scheduled Liability: 10393119 Date Filed: 01/20/2006 Docketed Total: \$27,074.76 Filing Creditor Name: INDUSTRIAL ELECTRIC WIRE INC BOX 88545 MILWAUKEE, WI 532880545	Creditor Name ASM CAPITAL LP Docketed Total: \$27,074.76 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$27,074.76</td></tr><tr><td></td><td></td><td></td><td>\$27,074.76</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$27,074.76				\$27,074.76	 Allowed Total: \$26,844.76 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$26,844.76</td></tr><tr><td></td><td></td><td></td><td>\$26,844.76</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$26,844.76				\$26,844.76
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$27,074.76																							
			\$27,074.76																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$26,844.76																							
			\$26,844.76																							
Scheduled Liability: 10398993 Date Filed: 01/20/2006 Docketed Total: \$17,898.69 Filing Creditor Name: J P PRODUCTS CO INC 720 VANDENBURG ROAD KING OF PRUSSIA, PA 19406	Creditor Name J P PRODUCTS CO INC Docketed Total: \$17,898.69 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$17,898.69</td></tr><tr><td></td><td></td><td></td><td>\$17,898.69</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$17,898.69				\$17,898.69	 Allowed Total: \$11,605.43 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$11,605.43</td></tr><tr><td></td><td></td><td></td><td>\$11,605.43</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$11,605.43				\$11,605.43
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$17,898.69																							
			\$17,898.69																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$11,605.43																							
			\$11,605.43																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10393126 Date Filed: 01/20/2006 Docketed Total: \$12,731.07 Filing Creditor Name: JACKSON SPRING & MFG. CO. INC 299 BOND STREET ELK GROVE VILLAGE, IL 60007	Creditor Name FAIR HARBOR CAPITAL LLC Docketed Total: \$12,731.07 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$12,731.07</td></tr><tr><td></td><td></td><td></td><td>\$12,731.07</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$12,731.07				\$12,731.07	 Allowed Total: \$314.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$314.00</td></tr><tr><td></td><td></td><td></td><td>\$314.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$314.00				\$314.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$12,731.07																							
			\$12,731.07																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$314.00																							
			\$314.00																							
Scheduled Liability: 10399013 Date Filed: 01/20/2006 Docketed Total: \$549,607.89 Filing Creditor Name: JAE ELECTRONICS 142 TECHNOLOGY DR STE 100 IRVINE, CA 92618	Creditor Name ASM CAPITAL II LP Docketed Total: \$549,607.89 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$549,607.89</td></tr><tr><td></td><td></td><td></td><td>\$549,607.89</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$549,607.89				\$549,607.89	 Allowed Total: \$519,427.67 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$519,427.67</td></tr><tr><td></td><td></td><td></td><td>\$519,427.67</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$519,427.67				\$519,427.67
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$549,607.89																							
			\$549,607.89																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$519,427.67																							
			\$519,427.67																							
Scheduled Liability: 10393127 Date Filed: 01/20/2006 Docketed Total: \$27,050.86 Filing Creditor Name: K O A SPEER ELECTRONICS INC K S E CAPITAL CORPORATION PO BOX 711769 CINCINNATI, OH 452711769	Creditor Name K O A SPEER ELECTRONICS INC Docketed Total: \$27,050.86 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$27,050.86</td></tr><tr><td></td><td></td><td></td><td>\$27,050.86</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$27,050.86				\$27,050.86	 Allowed Total: \$14,672.70 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$14,672.70</td></tr><tr><td></td><td></td><td></td><td>\$14,672.70</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$14,672.70				\$14,672.70
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$27,050.86																							
			\$27,050.86																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$14,672.70																							
			\$14,672.70																							
Scheduled Liability: 10407175 Date Filed: 04/12/2006 Docketed Total: \$3,564.74 Filing Creditor Name: KEATS SOUTHWEST 11425 ROJAS EL PASO, TX 799366424	Creditor Name KEATS SOUTHWEST Docketed Total: \$3,564.74 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$3,564.74</td></tr><tr><td></td><td></td><td></td><td>\$3,564.74</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$3,564.74				\$3,564.74	 Allowed Total: \$1,130.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$1,130.50</td></tr><tr><td></td><td></td><td></td><td>\$1,130.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,130.50				\$1,130.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$3,564.74																							
			\$3,564.74																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$1,130.50																							
			\$1,130.50																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10394441 Date Filed: 01/20/2006 Docketed Total: \$18,500.00 Filing Creditor Name: KERK MOTION PRODUCTS 1 KERK DR. HOLLIS, NH 03049	Creditor Name KERK MOTION PRODUCTS Docketed Total: \$18,500.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$18,500.00</td></tr><tr><td></td><td></td><td></td><td>\$18,500.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$18,500.00				\$18,500.00	 Allowed Total: \$755.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$755.00</td></tr><tr><td></td><td></td><td></td><td>\$755.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$755.00				\$755.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$18,500.00																							
			\$18,500.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$755.00																							
			\$755.00																							
Scheduled Liability: 10399208 Date Filed: 01/20/2006 Docketed Total: \$422,229.72 Filing Creditor Name: KILIAN MFG CORP PO BOX 1450 NW 5529 MINNEAPOLIS, MN 554855529	Creditor Name LONGACRE MASTER FUND LTD Docketed Total: \$422,229.72 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$422,229.72</td></tr><tr><td></td><td></td><td></td><td>\$422,229.72</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$422,229.72				\$422,229.72	 Allowed Total: \$219,511.92 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$219,511.92</td></tr><tr><td></td><td></td><td></td><td>\$219,511.92</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$219,511.92				\$219,511.92
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$422,229.72																							
			\$422,229.72																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$219,511.92																							
			\$219,511.92																							
Scheduled Liability: 10405364 Date Filed: 04/12/2006 Docketed Total: \$10,614.48 Filing Creditor Name: KOA EUROPE GMBH KADDENBUSCH 6 DAEGELING, 25578 GERMANY	Creditor Name KOA EUROPE GMBH Docketed Total: \$10,614.48 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44610</td><td></td><td></td><td>\$10,614.48</td></tr><tr><td></td><td></td><td></td><td>\$10,614.48</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$10,614.48				\$10,614.48	 Allowed Total: \$5,651.34 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44610</td><td></td><td></td><td>\$5,651.34</td></tr><tr><td></td><td></td><td></td><td>\$5,651.34</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$5,651.34				\$5,651.34
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44610			\$10,614.48																							
			\$10,614.48																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44610			\$5,651.34																							
			\$5,651.34																							
Scheduled Liability: 10415483 Date Filed: 10/12/2007 Docketed Total: \$1,942,709.39 Filing Creditor Name: KOA SPEER ELECTRONICS INC ACCOUNTS RECEIVABLE PO BOX 547 BRADFORD, PA 16701	Creditor Name KOA SPEER ELECTRONICS INC Docketed Total: \$1,942,709.39 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,942,709.39</td></tr><tr><td></td><td></td><td></td><td>\$1,942,709.39</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,942,709.39				\$1,942,709.39	 Allowed Total: \$807,655.30 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$807,655.30</td></tr><tr><td></td><td></td><td></td><td>\$807,655.30</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$807,655.30				\$807,655.30
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,942,709.39																							
			\$1,942,709.39																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$807,655.30																							
			\$807,655.30																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
Scheduled Liability: 10399237 Date Filed: 01/20/2006 Docketed Total: \$749.48 Filing Creditor Name: KODA STANZ UND BIEGETECHNIK GMBH PO BOX 12 02 53 D 44292 DORTMUND, GERMANY	Creditor Name KODA STANZ UND BIEGETECHNIK GMBH Docketed Total: \$749.48 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$749.48 \$749.48	 Allowed Total: \$6.65 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$6.65 \$6.65
Scheduled Liability: 10399358 Date Filed: 01/20/2006 Docketed Total: \$162,625.12 Filing Creditor Name: LDM TECHNOLOGIES DRAWER 67 894 DETROIT, MI 48327	Creditor Name LDM TECHNOLOGIES Docketed Total: \$162,625.12 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$162,625.12 \$162,625.12	 Allowed Total: \$111,181.71 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$111,181.71 \$111,181.71
Scheduled Liability: 10415489 Date Filed: 10/12/2007 Docketed Total: \$178,974.20 Filing Creditor Name: LINEAR TECHNOLOGY CORP 1630 MC CARTHY BLVD MILPITAS, CA 950357487	Creditor Name LINEAR TECHNOLOGY CORP Docketed Total: \$178,974.20 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$178,974.20 \$178,974.20	 Allowed Total: \$3,625.63 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$3,625.63 \$3,625.63
Scheduled Liability: 10393414 Date Filed: 01/20/2006 Docketed Total: \$3,465.00 Filing Creditor Name: LUMEX INC 290 E HELEN RD PALATINE, IL 60067	Creditor Name LUMEX INC Docketed Total: \$3,465.00 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$3,465.00 \$3,465.00	 Allowed Total: \$1,732.50 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$1,732.50 \$1,732.50

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10399513 Date Filed: 01/20/2006 Docketed Total: \$10,039.20 Filing Creditor Name: M RON CORP 6050 N 52ND AVE GLENDALE, AZ 85301	Creditor Name AMROC INVESTMENTS LLC Docketed Total: \$10,039.20 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$10,039.20</td></tr><tr><td></td><td></td><td></td><td>\$10,039.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,039.20				\$10,039.20	 Allowed Total: \$5,319.40 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,319.40</td></tr><tr><td></td><td></td><td></td><td>\$5,319.40</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,319.40				\$5,319.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$10,039.20																							
			\$10,039.20																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,319.40																							
			\$5,319.40																							
Scheduled Liability: 10399670 Date Filed: 01/20/2006 Docketed Total: \$12,773.62 Filing Creditor Name: MCCOURT LABEL CABINET CO EFT PO BOX 79001 DETROIT, MI 482791562	Creditor Name MCCOURT LABEL CABINET CO EFT Docketed Total: \$12,773.62 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,773.62</td></tr><tr><td></td><td></td><td></td><td>\$12,773.62</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,773.62				\$12,773.62	 Allowed Total: \$12,580.90 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,580.90</td></tr><tr><td></td><td></td><td></td><td>\$12,580.90</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,580.90				\$12,580.90
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$12,773.62																							
			\$12,773.62																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$12,580.90																							
			\$12,580.90																							
Scheduled Liability: 10399702 Date Filed: 01/20/2006 Docketed Total: \$110,714.89 Filing Creditor Name: MECHANICAL & INDUSTRIAL FASTENERS MIFAST PO BOX 809153 CHICAGO, IL 606809153	Creditor Name HAIN CAPITAL HOLDINGS LLC Docketed Total: \$110,714.89 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$110,714.89</td></tr><tr><td></td><td></td><td></td><td>\$110,714.89</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$110,714.89				\$110,714.89	 Allowed Total: \$74,927.42 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$74,927.42</td></tr><tr><td></td><td></td><td></td><td>\$74,927.42</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$74,927.42				\$74,927.42
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$110,714.89																							
			\$110,714.89																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$74,927.42																							
			\$74,927.42																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
<p>Scheduled Liability: 10416958 Date Filed: 10/10/2008 Docketed Total: \$315,003.80 Filing Creditor Name: MICHIGAN SPRING & STAMPING EFT 2700 WICKHAM DR MUSKEGON, MI 49441</p>	<p>Creditor Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD</p> <p>Docketed Total: \$315,003.80</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$315,003.80 \$315,003.80</p>	<p>Allowed Total: \$307,802.15</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$307,802.15 \$307,802.15</p>
<p>Scheduled Liability: 10399813 Date Filed: 01/20/2006 Docketed Total: \$1,927.31 Filing Creditor Name: MICRO STAMPING CORP 140 BELMONT DRIVE SOMERSET, NJ 08873</p>	<p>Creditor Name MICRO STAMPING CORP</p> <p>Docketed Total: \$1,927.31</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$1,927.31 \$1,927.31</p>	<p>Allowed Total: \$1,746.53</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$1,746.53 \$1,746.53</p>
<p>Scheduled Liability: 10399923 Date Filed: 01/20/2006 Docketed Total: \$1,790.69 Filing Creditor Name: MOCAP INC PO BOX 60351 SAINT LOUIS, MO 631600351</p>	<p>Creditor Name SIERRA LIQUIDITY FUND</p> <p>Docketed Total: \$1,790.69</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$1,790.69 \$1,790.69</p>	<p>Allowed Total: \$1,519.44</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$1,519.44 \$1,519.44</p>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10400044 Date Filed: 01/20/2006 Docketed Total: \$3,145.46 Filing Creditor Name: MYERS SPRING CO INC 720 WATER ST LOGANSPOUT, IN 46947	Creditor Name ASM CAPITAL LP Docketed Total: \$3,145.46 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$3,145.46</td></tr><tr><td></td><td></td><td></td><td>\$3,145.46</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,145.46				\$3,145.46	 Allowed Total: \$2,287.63 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,287.63</td></tr><tr><td></td><td></td><td></td><td>\$2,287.63</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,287.63				\$2,287.63
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$3,145.46																							
			\$3,145.46																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$2,287.63																							
			\$2,287.63																							
Scheduled Liability: 10400161 Date Filed: 01/20/2006 Docketed Total: \$13,682.62 Filing Creditor Name: NIAGARA PLASTICS LLC 7090 EDINBORO RD ERIE, PA 16509	Creditor Name HAIN CAPITAL HOLDINGS LLC Docketed Total: \$13,682.62 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$13,682.62</td></tr><tr><td></td><td></td><td></td><td>\$13,682.62</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$13,682.62				\$13,682.62	 Allowed Total: \$10,607.85 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$10,607.85</td></tr><tr><td></td><td></td><td></td><td>\$10,607.85</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,607.85				\$10,607.85
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$13,682.62																							
			\$13,682.62																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$10,607.85																							
			\$10,607.85																							
Scheduled Liability: 10407212 Date Filed: 04/12/2006 Docketed Total: \$287.97 Filing Creditor Name: OHIO FASTENERS & TOOL INC 915 LAKE ROAD MEDINA, OH 44258	Creditor Name OHIO FASTENERS & TOOL INC Docketed Total: \$287.97 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$287.97</td></tr><tr><td></td><td></td><td></td><td>\$287.97</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$287.97				\$287.97	 Allowed Total: \$143.98 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$143.98</td></tr><tr><td></td><td></td><td></td><td>\$143.98</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$143.98				\$143.98
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$287.97																							
			\$287.97																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$143.98																							
			\$143.98																							
Scheduled Liability: 10393257 Date Filed: 01/20/2006 Docketed Total: \$1,543.90 Filing Creditor Name: PESA LABELING SYSTEM CORP 275 KINGS HWY #104 BROWNSVILLE, TX 78521	Creditor Name FAIR HARBOR CAPITAL LLC Docketed Total: \$1,543.90 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$1,543.90</td></tr><tr><td></td><td></td><td></td><td>\$1,543.90</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,543.90				\$1,543.90	 Allowed Total: \$1,441.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$1,441.00</td></tr><tr><td></td><td></td><td></td><td>\$1,441.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,441.00				\$1,441.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$1,543.90																							
			\$1,543.90																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$1,441.00																							
			\$1,441.00																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10408631 Date Filed: 04/12/2006 Docketed Total: \$35,073.02 Filing Creditor Name: POLYMETALLURGICAL CORP PO BOX 3249 NO ATTLEBORO, MA 02761	Creditor Name REDROCK CAPITAL PARTNERS LLC Docketed Total: \$35,073.02 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$35,073.02</td></tr><tr><td></td><td></td><td></td><td>\$35,073.02</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$35,073.02				\$35,073.02	 Allowed Total: \$8,388.12 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$8,388.12</td></tr><tr><td></td><td></td><td></td><td>\$8,388.12</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$8,388.12				\$8,388.12
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$35,073.02																							
			\$35,073.02																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$8,388.12																							
			\$8,388.12																							
Scheduled Liability: 10415735 Date Filed: 10/12/2007 Docketed Total: \$423,958.23 Filing Creditor Name: PRIDGEON & CLAY INC 50 COTTAGE GROVE SW GRAND RAPIDS, MI 49507	Creditor Name ARGO PARTNERS Docketed Total: \$423,958.23 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$423,958.23</td></tr><tr><td></td><td></td><td></td><td>\$423,958.23</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$423,958.23				\$423,958.23	 Allowed Total: \$393,150.78 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$393,150.78</td></tr><tr><td></td><td></td><td></td><td>\$393,150.78</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$393,150.78				\$393,150.78
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$423,958.23																							
			\$423,958.23																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$393,150.78																							
			\$393,150.78																							
Scheduled Liability: 10408670 Date Filed: 04/12/2006 Docketed Total: \$28,087.93 Filing Creditor Name: PROTECTIVE CLOSURES CO INC EFT CAPLUGS DIV 2150 ELMWOOD AVE BUFFALO, NY 14207	Creditor Name HAIN CAPITAL HOLDINGS LLC Docketed Total: \$28,087.93 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$28,087.93</td></tr><tr><td></td><td></td><td></td><td>\$28,087.93</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$28,087.93				\$28,087.93	 Allowed Total: \$10,393.94 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$10,393.94</td></tr><tr><td></td><td></td><td></td><td>\$10,393.94</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,393.94				\$10,393.94
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$28,087.93																							
			\$28,087.93																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$10,393.94																							
			\$10,393.94																							
Scheduled Liability: 10407183 Date Filed: 04/12/2006 Docketed Total: \$17,812.00 Filing Creditor Name: RAYCHEM CORPORATION DIV OF TYCO ELEC - PTC DIV 300 CONSTITUTION DRIVE MENLO PARK, CA 94025	Creditor Name RAYCHEM CORPORATION Docketed Total: \$17,812.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$17,812.00</td></tr><tr><td></td><td></td><td></td><td>\$17,812.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$17,812.00				\$17,812.00	 Allowed Total: \$8,906.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$8,906.00</td></tr><tr><td></td><td></td><td></td><td>\$8,906.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$8,906.00				\$8,906.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$17,812.00																							
			\$17,812.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$8,906.00																							
			\$8,906.00																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10400957 Date Filed: 01/20/2006 Docketed Total: \$53,087.04 Filing Creditor Name: REM ELECTRONICS SUPPLY CO INC PO BOX 831 WARREN, OH 44482	Creditor Name AMROC INVESTMENTS LLC Docketed Total: \$53,087.04 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$53,087.04</td></tr><tr><td></td><td></td><td></td><td>\$53,087.04</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$53,087.04				\$53,087.04	 Allowed Total: \$50,768.12 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$50,768.12</td></tr><tr><td></td><td></td><td></td><td>\$50,768.12</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$50,768.12				\$50,768.12
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$53,087.04																							
			\$53,087.04																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$50,768.12																							
			\$50,768.12																							
Scheduled Liability: 10393460 Date Filed: 01/20/2006 Docketed Total: \$1,570.00 Filing Creditor Name: RF MONOLITHICS INC 4347 SIGMA ROAD DALLAS, TX 75244	Creditor Name RF MONOLITHICS INC Docketed Total: \$1,570.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$1,570.00</td></tr><tr><td></td><td></td><td></td><td>\$1,570.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,570.00				\$1,570.00	 Allowed Total: \$400.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$400.00</td></tr><tr><td></td><td></td><td></td><td>\$400.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$400.00				\$400.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$1,570.00																							
			\$1,570.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$400.00																							
			\$400.00																							
Scheduled Liability: 10415479 Date Filed: 10/12/2007 Docketed Total: \$378,614.20 Filing Creditor Name: RF MONOLITHICS INC PO BOX 201106 DALLAS, TX 753201106	Creditor Name ASM CAPITAL II LP Docketed Total: \$378,614.20 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$378,614.20</td></tr><tr><td></td><td></td><td></td><td>\$378,614.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$378,614.20				\$378,614.20	 Allowed Total: \$335,868.99 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$335,868.99</td></tr><tr><td></td><td></td><td></td><td>\$335,868.99</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$335,868.99				\$335,868.99
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$378,614.20																							
			\$378,614.20																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$335,868.99																							
			\$335,868.99																							
Scheduled Liability: 10394518 Date Filed: 01/20/2006 Docketed Total: \$5,875.71 Filing Creditor Name: RINO MECHANICAL 216 C. NORTH MAIN STREET FREEPORT, NY	Creditor Name ASM CAPITAL LP Docketed Total: \$5,875.71 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$5,875.71</td></tr><tr><td></td><td></td><td></td><td>\$5,875.71</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$5,875.71				\$5,875.71	 Allowed Total: \$3,885.39 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$3,885.39</td></tr><tr><td></td><td></td><td></td><td>\$3,885.39</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$3,885.39				\$3,885.39
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$5,875.71																							
			\$5,875.71																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$3,885.39																							
			\$3,885.39																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10410739 Date Filed: 04/12/2006 Docketed Total: \$5,788.96 Filing Creditor Name: ROTATION ENGINEERING 8800 XYLON AVENUE NORTH BROOKLYN PARK, MN 55445	Creditor Name ROTATION ENGINEERING Docketed Total: \$5,788.96 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$5,788.96</td></tr><tr><td></td><td></td><td></td><td>\$5,788.96</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$5,788.96				\$5,788.96	 Allowed Total: \$3,373.79 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$3,373.79</td></tr><tr><td></td><td></td><td></td><td>\$3,373.79</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$3,373.79				\$3,373.79
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$5,788.96																							
			\$5,788.96																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$3,373.79																							
			\$3,373.79																							
Scheduled Liability: 10401311 Date Filed: 01/20/2006 Docketed Total: \$468,028.94 Filing Creditor Name: SG INDUSTRIES INC 9113 MACON RD CORDOVA, TN 38016	Creditor Name SG INDUSTRIES INC Docketed Total: \$468,028.94 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$468,028.94</td></tr><tr><td></td><td></td><td></td><td>\$468,028.94</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$468,028.94				\$468,028.94	 Allowed Total: \$313,528.68 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$313,528.68</td></tr><tr><td></td><td></td><td></td><td>\$313,528.68</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$313,528.68				\$313,528.68
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$468,028.94																							
			\$468,028.94																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$313,528.68																							
			\$313,528.68																							
Scheduled Liability: 10393473 Date Filed: 01/20/2006 Docketed Total: \$9,341.50 Filing Creditor Name: SPARTECH POLYCOM 470 JOHNSON ROAD CHICAGO, IL 60693	Creditor Name SPARTECH POLYCOM Docketed Total: \$9,341.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$9,341.50</td></tr><tr><td></td><td></td><td></td><td>\$9,341.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$9,341.50				\$9,341.50	 Allowed Total: \$4,760.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$4,760.00</td></tr><tr><td></td><td></td><td></td><td>\$4,760.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$4,760.00				\$4,760.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$9,341.50																							
			\$9,341.50																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$4,760.00																							
			\$4,760.00																							
Scheduled Liability: 10401539 Date Filed: 01/20/2006 Docketed Total: \$6,142.84 Filing Creditor Name: SPIROL INTERNATIONAL CORP EFT DEPT CH 14018 PALATINE, IL 600554018	Creditor Name SPIROL INTERNATIONAL CORP EFT Docketed Total: \$6,142.84 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,142.84</td></tr><tr><td></td><td></td><td></td><td>\$6,142.84</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,142.84				\$6,142.84	 Allowed Total: \$6,001.73 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,001.73</td></tr><tr><td></td><td></td><td></td><td>\$6,001.73</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,001.73				\$6,001.73
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$6,142.84																							
			\$6,142.84																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$6,001.73																							
			\$6,001.73																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10401548 Date Filed: 01/20/2006 Docketed Total: \$5,965.16 Filing Creditor Name: SPRINGCO METAL COATINGS INC 12500 ELMWOOD AVE CLEVELAND, OH 44111	Creditor Name SIERRA LIQUIDITY FUND Docketed Total: \$5,965.16 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,965.16</td></tr><tr><td></td><td></td><td></td><td>\$5,965.16</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,965.16				\$5,965.16	 Allowed Total: \$2,358.76 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,358.76</td></tr><tr><td></td><td></td><td></td><td>\$2,358.76</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,358.76				\$2,358.76
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,965.16																							
			\$5,965.16																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$2,358.76																							
			\$2,358.76																							
Scheduled Liability: 10393477 Date Filed: 01/20/2006 Docketed Total: \$2,106.00 Filing Creditor Name: STAR MICRONICS AMERICA INC 1150 KING GEORGES POST ROAD EDISON, NJ 8837	Creditor Name STAR MICRONICS AMERICA INC Docketed Total: \$2,106.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$2,106.00</td></tr><tr><td></td><td></td><td></td><td>\$2,106.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$2,106.00				\$2,106.00	 Allowed Total: \$1,053.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$1,053.00</td></tr><tr><td></td><td></td><td></td><td>\$1,053.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,053.00				\$1,053.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$2,106.00																							
			\$2,106.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$1,053.00																							
			\$1,053.00																							
Scheduled Liability: 10401589 Date Filed: 01/20/2006 Docketed Total: \$6,800.00 Filing Creditor Name: STAR MICRONICS AMERICA INC EFT CREDIT DEPT PO BOX 11345 NEW BRUNSWICK, NJ 089069972	Creditor Name STAR MICRONICS AMERICA INC EFT Docketed Total: \$6,800.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,800.00</td></tr><tr><td></td><td></td><td></td><td>\$6,800.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,800.00				\$6,800.00	 Allowed Total: \$1,100.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,100.00</td></tr><tr><td></td><td></td><td></td><td>\$1,100.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,100.00				\$1,100.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$6,800.00																							
			\$6,800.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,100.00																							
			\$1,100.00																							
Scheduled Liability: 10407114 Date Filed: 04/12/2006 Docketed Total: \$24,293.51 Filing Creditor Name: STERLING SPRING LLC PO BOX 97265 CHICAGO, IL 606907265	Creditor Name GOLDMAN SACHS CREDIT PARTNERS LP Docketed Total: \$24,293.51 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$24,293.51</td></tr><tr><td></td><td></td><td></td><td>\$24,293.51</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$24,293.51				\$24,293.51	 Allowed Total: \$355.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$355.50</td></tr><tr><td></td><td></td><td></td><td>\$355.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$355.50				\$355.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$24,293.51																							
			\$24,293.51																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$355.50																							
			\$355.50																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10401762 Date Filed: 01/20/2006 Docketed Total: \$8,571.42 Filing Creditor Name: TAIYO YUDEN SINGAPORE PTE LTD 19 JOO KOON CIRCLE JURONG TOWN 629051, SINGAPORE	Creditor Name TAIYO YUDEN SINGAPORE PTE LTD Docketed Total: \$8,571.42 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$8,571.42</td></tr><tr><td></td><td></td><td></td><td>\$8,571.42</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$8,571.42				\$8,571.42	 Allowed Total: \$4,285.71 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,285.71</td></tr><tr><td></td><td></td><td></td><td>\$4,285.71</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,285.71				\$4,285.71
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$8,571.42																							
			\$8,571.42																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$4,285.71																							
			\$4,285.71																							
Scheduled Liability: 10401764 Date Filed: 01/20/2006 Docketed Total: \$6,005.84 Filing Creditor Name: TAKUMI STAMPING INC 8955 SEWARD ROAD FAIRFIELD, OH 45011	Creditor Name TAKUMI STAMPING INC Docketed Total: \$6,005.84 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,005.84</td></tr><tr><td></td><td></td><td></td><td>\$6,005.84</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,005.84				\$6,005.84	 Allowed Total: \$4,312.91 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,312.91</td></tr><tr><td></td><td></td><td></td><td>\$4,312.91</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,312.91				\$4,312.91
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$6,005.84																							
			\$6,005.84																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$4,312.91																							
			\$4,312.91																							
Scheduled Liability: 10401845 Date Filed: 01/20/2006 Docketed Total: \$62,085.07 Filing Creditor Name: TELAMON CORPORATION 5341 PAYSHERE CIRCLE CHICAGO, IL 60674	Creditor Name AMROC INVESTMENTS LLC Docketed Total: \$62,085.07 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$62,085.07</td></tr><tr><td></td><td></td><td></td><td>\$62,085.07</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$62,085.07				\$62,085.07	 Allowed Total: \$51,728.12 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$51,728.12</td></tr><tr><td></td><td></td><td></td><td>\$51,728.12</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$51,728.12				\$51,728.12
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$62,085.07																							
			\$62,085.07																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$51,728.12																							
			\$51,728.12																							
Scheduled Liability: 10401888 Date Filed: 01/20/2006 Docketed Total: \$7,097.40 Filing Creditor Name: TG NORTH AMERICA CORP TG MISSOURI PO BOX 67000 DEPT 176101 DETROIT, MI 482671761	Creditor Name TG NORTH AMERICA CORP TG MISSOURI Docketed Total: \$7,097.40 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$7,097.40</td></tr><tr><td></td><td></td><td></td><td>\$7,097.40</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$7,097.40				\$7,097.40	 Allowed Total: \$5,904.80 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,904.80</td></tr><tr><td></td><td></td><td></td><td>\$5,904.80</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,904.80				\$5,904.80
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$7,097.40																							
			\$7,097.40																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,904.80																							
			\$5,904.80																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10402019 Date Filed: 01/20/2006 Docketed Total: \$9,150.00 Filing Creditor Name: TRANS-TECH INC P O BOX 308 FREDERICK, MD 217050308	Creditor Name TRANS-TECH INC Docketed Total: \$9,150.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,150.00</td></tr><tr><td></td><td></td><td></td><td>\$9,150.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,150.00				\$9,150.00	 Allowed Total: \$5,850.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,850.00</td></tr><tr><td></td><td></td><td></td><td>\$5,850.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,850.00				\$5,850.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$9,150.00																							
			\$9,150.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,850.00																							
			\$5,850.00																							
Scheduled Liability: 10407193 Date Filed: 04/12/2006 Docketed Total: \$9,727.36 Filing Creditor Name: TRANSAMERICA LUBRICANTS INC BLVD. GOMEZ MORIN 9050-C CD. JUAREZ, 32530 MEXICO	Creditor Name TRANSAMERICA LUBRICANTS INC Docketed Total: \$9,727.36 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$9,727.36</td></tr><tr><td></td><td></td><td></td><td>\$9,727.36</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$9,727.36				\$9,727.36	 Allowed Total: \$346.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$346.50</td></tr><tr><td></td><td></td><td></td><td>\$346.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$346.50				\$346.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$9,727.36																							
			\$9,727.36																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$346.50																							
			\$346.50																							
Scheduled Liability: 10402071 Date Filed: 01/20/2006 Docketed Total: \$1,310.70 Filing Creditor Name: TRUARC CO LLC PO BOX 798001 SAINT LOUIS, MO 631798000	Creditor Name TRUARC CO LLC Docketed Total: \$1,310.70 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,310.70</td></tr><tr><td></td><td></td><td></td><td>\$1,310.70</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,310.70				\$1,310.70	 Allowed Total: \$1,175.15 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,175.15</td></tr><tr><td></td><td></td><td></td><td>\$1,175.15</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,175.15				\$1,175.15
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,310.70																							
			\$1,310.70																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,175.15																							
			\$1,175.15																							
Scheduled Liability: 10402143 Date Filed: 01/20/2006 Docketed Total: \$91,200.00 Filing Creditor Name: ULTRALIFE BATTERIES INC 2000 TECHNOLOGY PARKWAY NEWARK, NY 14513	Creditor Name ULTRALIFE BATTERIES INC Docketed Total: \$91,200.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$91,200.00</td></tr><tr><td></td><td></td><td></td><td>\$91,200.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$91,200.00				\$91,200.00	 Allowed Total: \$45,600.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$45,600.00</td></tr><tr><td></td><td></td><td></td><td>\$45,600.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$45,600.00				\$45,600.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$91,200.00																							
			\$91,200.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$45,600.00																							
			\$45,600.00																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10402147 Date Filed: 01/20/2006 Docketed Total: \$17,511.42 Filing Creditor Name: UMPCO INC PO BOX 5158 GARDEN GROVE, CA 92846	Creditor Name AMROC INVESTMENTS LLC Docketed Total: \$17,511.42 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$17,511.42</td></tr><tr><td></td><td></td><td></td><td>\$17,511.42</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$17,511.42				\$17,511.42	 Allowed Total: \$14,521.72 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$14,521.72</td></tr><tr><td></td><td></td><td></td><td>\$14,521.72</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$14,521.72				\$14,521.72
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$17,511.42																							
			\$17,511.42																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$14,521.72																							
			\$14,521.72																							
Scheduled Liability: 10415567 Date Filed: 10/12/2007 Docketed Total: \$76,579.24 Filing Creditor Name: UNITED INDUSTRIES INC 135 S LA SALLE DEPT 3920 CHICAGO, IL 606743920	Creditor Name CONTRARIAN FUNDS LLC Docketed Total: \$76,579.24 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$76,579.24</td></tr><tr><td></td><td></td><td></td><td>\$76,579.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$76,579.24				\$76,579.24	 Allowed Total: \$76,579.23 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$76,579.23</td></tr><tr><td></td><td></td><td></td><td>\$76,579.23</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$76,579.23				\$76,579.23
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$76,579.24																							
			\$76,579.24																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$76,579.23																							
			\$76,579.23																							
Scheduled Liability: 10402173 Date Filed: 01/20/2006 Docketed Total: \$51,735.60 Filing Creditor Name: UNITED METAL PROD CORP EFT 8101 LYNDON AVENUE DETROIT, MI 48238	Creditor Name MADISON INVESTMENT TRUST SERIES 38 Docketed Total: \$51,735.60 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$51,735.60</td></tr><tr><td></td><td></td><td></td><td>\$51,735.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$51,735.60				\$51,735.60	 Allowed Total: \$1,637.30 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,637.30</td></tr><tr><td></td><td></td><td></td><td>\$1,637.30</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,637.30				\$1,637.30
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$51,735.60																							
			\$51,735.60																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,637.30																							
			\$1,637.30																							
Scheduled Liability: 10402310 Date Filed: 01/20/2006 Docketed Total: \$52,786.75 Filing Creditor Name: VERNAY LABORATORIES INC EFT P O BOX 310 YELLOW SPRINGS, OH 45387	Creditor Name AMROC INVESTMENTS LLC Docketed Total: \$52,786.75 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$52,786.75</td></tr><tr><td></td><td></td><td></td><td>\$52,786.75</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$52,786.75				\$52,786.75	 Allowed Total: \$25,113.13 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$25,113.13</td></tr><tr><td></td><td></td><td></td><td>\$25,113.13</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$25,113.13				\$25,113.13
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$52,786.75																							
			\$52,786.75																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$25,113.13																							
			\$25,113.13																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10407121 Date Filed: 04/12/2006 Docketed Total: \$85,195.63 Filing Creditor Name: VICTORY PACKAGING PO BOX 844138 DALLAS, TX 752844138	Creditor Name VICTORY PACKAGING Docketed Total: \$85,195.63 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$85,195.63</td></tr><tr><td></td><td></td><td></td><td>\$85,195.63</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$85,195.63				\$85,195.63	 Allowed Total: \$1,473.21 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$1,473.21</td></tr><tr><td></td><td></td><td></td><td>\$1,473.21</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,473.21				\$1,473.21
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$85,195.63																							
			\$85,195.63																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$1,473.21																							
			\$1,473.21																							
Scheduled Liability: 10402337 Date Filed: 01/20/2006 Docketed Total: \$12,808.47 Filing Creditor Name: VIP-VIRANT DOO KOPRSKA ULICA 88 1000 LJUBLJANA, SLOVENIA	Creditor Name VIP-VIRANT DOO Docketed Total: \$12,808.47 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,808.47</td></tr><tr><td></td><td></td><td></td><td>\$12,808.47</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,808.47				\$12,808.47	 Allowed Total: \$99.11 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$99.11</td></tr><tr><td></td><td></td><td></td><td>\$99.11</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$99.11				\$99.11
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$12,808.47																							
			\$12,808.47																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$99.11																							
			\$99.11																							
Scheduled Liability: 10411226 Date Filed: 04/12/2006 Docketed Total: \$70,456.00 Filing Creditor Name: WAKEFIELD ENGINEERING INC PO BOX 8500 41035 PHILADELPHIA, PA 191788500	Creditor Name WAKEFIELD ENGINEERING INC Docketed Total: \$70,456.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$70,456.00</td></tr><tr><td></td><td></td><td></td><td>\$70,456.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$70,456.00				\$70,456.00	 Allowed Total: \$63,626.19 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$63,626.19</td></tr><tr><td></td><td></td><td></td><td>\$63,626.19</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$63,626.19				\$63,626.19
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$70,456.00																							
			\$70,456.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$63,626.19																							
			\$63,626.19																							
Scheduled Liability: 10402480 Date Filed: 01/20/2006 Docketed Total: \$82,875.60 Filing Creditor Name: WET AUTOMOTIVE CANADA PO BOX 12700 SEATTLE, WA 98101	Creditor Name ASM CAPITAL II LP Docketed Total: \$82,875.60 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$82,875.60</td></tr><tr><td></td><td></td><td></td><td>\$82,875.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$82,875.60				\$82,875.60	 Allowed Total: \$48,031.96 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$48,031.96</td></tr><tr><td></td><td></td><td></td><td>\$48,031.96</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$48,031.96				\$48,031.96
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$82,875.60																							
			\$82,875.60																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$48,031.96																							
			\$48,031.96																							

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																											
Scheduled Liability: 10402545 Date Filed: 01/20/2006 Docketed Total: \$34,865.17 Filing Creditor Name: WOCO DE MEXICO SA DE CV AV DE LAS FUENTES NO 19 PARQUE INDUSTRIAL BERNARDO QUINTANA CP76246 QUERETARO, MEXICO	Creditor Name WOCO DE MEXICO SA DE CV AV DE LAS FUENTES NO 19 PARQUE <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$34,865.17</td></tr><tr><td></td><td></td><td></td><td>\$34,865.17</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$34,865.17				\$34,865.17	<table><tr><td></td><td>Allowed Total:</td><td>\$32,940.17</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$32,940.17</td></tr><tr><td></td><td></td><td></td><td>\$32,940.17</td></tr></table>		Allowed Total:	\$32,940.17	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$32,940.17				\$32,940.17
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$34,865.17																										
			\$34,865.17																										
	Allowed Total:	\$32,940.17																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$32,940.17																										
			\$32,940.17																										
		<p>Total Claims To Be Allowed: 95</p> <p>Total Amount As Docketed: \$7,705,403.48</p> <p>Total Amount As Allowed: \$4,728,287.56</p>																											

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	ASSERTED SCHEDULED LIABILITY AMOUNT	DATE FILED	DOCKETED DEBTOR
ACG TRANSFORMACION DE POLIMEROS SA DE CV GUAYAKIRI 624 NAVE 2 76118 LOMA BONITA QUERETARO QRO, MEXICO	10395954	Secured: Priority: Administrative: Unsecured: <u>\$918.19</u> Total: <u>\$918.19</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	10396722	Secured: Priority: Administrative: Unsecured: <u>\$5,814.14</u> Total: <u>\$5,814.14</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	10415680	Secured: Priority: Administrative: Unsecured: <u>\$48,577.09</u> Total: <u>\$48,577.09</u>	10/12/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	10398231	Secured: Priority: Administrative: Unsecured: <u>\$211,507.25</u> Total: <u>\$211,507.25</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	10398443	Secured: Priority: Administrative: Unsecured: <u>\$5,214.25</u> Total: <u>\$5,214.25</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	10400194	Secured: Priority: Administrative: Unsecured: <u>\$2,050.00</u> Total: <u>\$2,050.00</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	10397463	Secured: Priority: Administrative: Unsecured: <u>\$2,872.00</u> Total: <u>\$2,872.00</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
AUDIO MPEG INC 2800 SHIRLINGTON RD STE 325 ARLINGTON, VA 22206	10407435	Secured: Priority: Administrative: Unsecured: <u>\$147,747.00</u> Total: <u>\$147,747.00</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	ASSERTED SCHEDULED LIABILITY AMOUNT	DATE FILED	DOCKETED DEBTOR
CALEDON TUBING LTD 580 JAMES ST ST MARYS, ON N4X 1A8 CANADA	10396821	Secured: Priority: Administrative: Unsecured: <u>\$19,592.59</u> Total: <u>\$19,592.59</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CITY CHEMICAL CORP 139 ALLINGS CROSSING RD WEST HAVEN, NJ 06516	10397074	Secured: Priority: Administrative: Unsecured: <u>\$731.04</u> Total: <u>\$731.04</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DAE SUNG ELECTRIC CO LTD 743-5 WONGSI-DONG ANSAN KYUNGGI-DO, 425851 KOREA, REPUBLIC OF	10415484	Secured: Priority: Administrative: Unsecured: <u>\$43,149.03</u> Total: <u>\$43,149.03</u>	10/12/2007	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
DATWYLER LTD RUBBER & PLASTICS MWST-NR CH 195 654 CH-6467 SCHATTDORF GERMANY	10397435	Secured: Priority: Administrative: Unsecured: <u>\$66,816.00</u> Total: <u>\$66,816.00</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DEBT ACQUISITION COMPANY OF AMERICA V LLC AS TRANSFEREE TO WHEELS INTERNATIONAL FREIGHT SYSTEMS INC 1565 HOTEL CIR S STE 310 SAN DIEGO, CA 92108	10396146	Secured: Priority: Administrative: Unsecured: <u>\$220.00</u> Total: <u>\$220.00</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DIELECTRIC LABORATORIES PO BOX 6660 NEW YORK, NY 102496660	10397616	Secured: Priority: Administrative: Unsecured: <u>\$5,043.72</u> Total: <u>\$5,043.72</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DIODES INC PO BOX 2960 LOS ANGELES, CA 900510960	10417031	Secured: Priority: Administrative: Unsecured: <u>\$236.41</u> Total: <u>\$236.41</u>	10/10/2008	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
ELITE FASTENERS CORP 2005 15TH ST. ROCKFORD, IL 61104	10393100	Secured: Priority: Administrative: Unsecured: <u>\$3,125.00</u> Total: <u>\$3,125.00</u>	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)

EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	ASSERTED SCHEDULED LIABILITY AMOUNT	DATE FILED	DOCKETED DEBTOR
ELLSWORTH ADHESIVE SYSTEM INC P O BOX 1002 GERMANTOWN, WI 530228202	10393227	Secured: Priority: Administrative: Unsecured: <u>\$846.00</u> Total: <u>\$846.00</u>	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
EXACTO SPRING CORP. P O BOX 24 GRAFTON, WI 530240024	10393101	Secured: Priority: Administrative: Unsecured: <u>\$533.00</u> Total: <u>\$533.00</u>	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
FINISHING SERVICES INC 877 ANN STREET YPSILANTI, MI 48197	10398104	Secured: Priority: Administrative: Unsecured: <u>\$8,144.81</u> Total: <u>\$8,144.81</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FISHERCAST GLOBAL CORP 710 NEAL DRIVE PETERBOROUGH, ON K9J6X7 CANADA	10407169	Secured: Priority: Administrative: Unsecured: <u>\$13,289.19</u> Total: <u>\$13,289.19</u>	04/12/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
FOURSLIDES INC 1701 E LINCOLN AVE MADISON HEIGHTS, MI 480714175	10407929	Secured: Priority: Administrative: Unsecured: <u>\$24,308.92</u> Total: <u>\$24,308.92</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FRAEN MACHINING PO BOX 84-5046 BOSTON, MA 022845046	10398187	Secured: Priority: Administrative: Unsecured: <u>\$6,610.45</u> Total: <u>\$6,610.45</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HENZE STAMPING & MFG CO 31650 STEPHENSON HWY MADISON HTS, MI 48071	10398591	Secured: Priority: Administrative: Unsecured: <u>\$25,667.50</u> Total: <u>\$25,667.50</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
IDG INC PO BOX 60879 CHARLOTTE, NC 282600879	10398752	Secured: Priority: Administrative: Unsecured: <u>\$1,892.16</u> Total: <u>\$1,892.16</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	ASSERTED SCHEDULED LIABILITY AMOUNT	DATE FILED	DOCKETED DEBTOR
INDUSTRIAL STAMPING & MFG EFT 16500 COMMON RD ROSEVILLE, MI 48066	10398836	Secured: Priority: Administrative: Unsecured: <u>\$525.80</u> Total: <u>\$525.80</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
KENNEDY ACQUISITION INC 1700 SUNSET DRIVE PLYMOUTH, WI 53073	10399177	Secured: Priority: Administrative: Unsecured: <u>\$11,031.57</u> Total: <u>\$11,031.57</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
KIFICO 6-2 CHAAM-DONG CHEONAN SHI CHUNGNAM KOREA, REPUBLIC OF	10399207	Secured: Priority: Administrative: Unsecured: <u>\$2,435.52</u> Total: <u>\$2,435.52</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LUTZ SALES INC 4675 TURNBERRY DR HANOVER PARK, IL 601035463	10407105	Secured: Priority: Administrative: Unsecured: <u>\$262.50</u> Total: <u>\$262.50</u>	04/12/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	10396186	Secured: Priority: Administrative: Unsecured: <u>\$31,200.00</u> Total: <u>\$31,200.00</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MICHIGAN SPRING & STAMPING PRECISION PRODUCTS GROUP PO BOX 720 2700 WICKHAM DR MUSKEGON, MI 49443	10393421	Secured: Priority: Administrative: Unsecured: <u>\$834.60</u> Total: <u>\$834.60</u>	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
MICRO COMERCIAL COMPONENTS COR 21201 ITASCA ST CHATWORTH, CA 91311	10393422	Secured: Priority: Administrative: Unsecured: <u>\$595.20</u> Total: <u>\$595.20</u>	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
MICROCHIP TECHNOLOGY INC PO BOX 100799 PASADENA, CA 911890799	10415547	Secured: Priority: Administrative: Unsecured: <u>\$6,128.46</u> Total: <u>\$6,128.46</u>	10/12/2007	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)

EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	ASSERTED SCHEDULED LIABILITY AMOUNT	DATE FILED	DOCKETED DEBTOR
NEXANS AUTOELECTRIC PAVLA KEPKOVA VOHENSTRAUSER STR 20 FLOSS, 92685 GERMANY	10407211	Secured: Priority: Administrative: Unsecured: \$6,028.80 Total: \$6,028.80	04/12/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
PANASONIC INDUSTRIAL CORP PO BOX 905358 CHARLOTTE, NC 282905358	10407107	Secured: Priority: Administrative: Unsecured: \$49,148.54 Total: \$49,148.54	04/12/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
PENN METAL STAMPING INC RT 255 PO BOX 221 ST MARYS, PA 15857	10393444	Secured: Priority: Administrative: Unsecured: \$111.92 Total: \$111.92	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
SHANGHAI AUTOMOBILE AIR-CONDITIONE ACCESSORIES CO # 1188 LIAN XI RD PUDONG SHANGHAI, CHINA	10409255	Secured: Priority: Administrative: Unsecured: \$144.23 Total: \$144.23	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TAESUNG RUBBER & CHEMICAL CO LTD 157 GONGDAN-DONG GUMI-CITY GYUNGBUK 730-030 KOREA, REPUBLIC OF	10401758	Secured: Priority: Administrative: Unsecured: \$35,769.72 Total: \$35,769.72	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TIPPMANN PROPERTIES 9009 COLDWATER RD FT WAYNE, IN 46825	10401933	Secured: Priority: Administrative: Unsecured: \$28,387.76 Total: \$28,387.76	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TRADE DEBT NET PO BOX 1487 WEST BABYLON, NY 11704	10400521	Secured: Priority: Administrative: Unsecured: \$415.28 Total: \$415.28	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
U S MANUFACTURING CORP 17717 MASONIC BLVD FRASER, MI 48026	10402129	Secured: Priority: Administrative: Unsecured: \$8,598.20 Total: \$8,598.20	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	ASSERTED SCHEDULED LIABILITY AMOUNT	DATE FILED	DOCKETED DEBTOR
WHITLAM LABEL CO IN 24800 SHERWOOD AVE CENTERLINE, MI 48015	10393182	Secured: Priority: Administrative: Unsecured: <u>\$60.00</u> Total: <u>\$60.00</u>	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
ZENTRUM MIKROELEKTRONIK DRESDEN AG GRENZSTRASSE 28 D 01109 DRESDEN GERMANY	10402638	Secured: Priority: Administrative: Unsecured: <u>\$74,000.00</u> Total: <u>\$74,000.00</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		42		\$900,583.84

EXHIBIT E - MDL-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
CATHERINE M ROZANSKI DAVID F DUMOUCHEL P25658 C/O BUTZEL LONG 150 W JEFFERSON STE 100 DETROIT, MI 48226	12184	Secured: Priority: Administrative: Unsecured: \$66,421.85 Total: \$66,421.85	07/28/2006	DELPHI CORPORATION (05-44481)
DAWES ALAN S ROBER M STERN ESQ C/O O MELVENY & MYERS LLP 1625 EYE STREET NW WASHINGTON, DC 20006	13410	Secured: Priority: Administrative: Unsecured: \$584,823.05 Total: \$584,823.05	07/31/2006	DELPHI CORPORATION (05-44481)
HARBINGER CAPITAL PARTNERS MASTER FUND I LTD ATTN ILENA L CRUZ ESQ WHITE & CASE LLP 200 S BISCAYNE BLVD STE 4900 MIAMI, FL 33131-2352	14739	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI CORPORATION (05-44481)
JOHN BLAHNIK C/O MILLER CANFIELD PADDOCK & STONE THOMAS W CRANMER ESQ 840 W LONG LAKE RD STE 200 TROY, MI 48098	12056	Secured: Priority: Administrative: Unsecured: \$80,693.20 Total: \$80,693.20	07/28/2006	DELPHI CORPORATION (05-44481)
MILAN BELANS C/O CLARK HILL PLC BRYAN H ZAIR AND SUSANNA C BRENNAN 500 WOODWARD AVE STE 3500 DETROIT, MI 48226-3435	14935	Secured: Priority: \$62,620.13 Administrative: Unsecured: UNL Total: \$62,620.13	07/31/2006	DELPHI CORPORATION (05-44481)
PAUL R FREE C/O PEPPER HAMILTON LLP RICHARD A ROSSMAN 100 RENAISSANCE CTR STE 3600 DETROIT, MI 48243	15599	Secured: Priority: Administrative: Unsecured: \$252,093.54 Total: \$252,093.54	07/31/2006	DELPHI CORPORATION (05-44481)

Total: 6 \$1,046,651.77

* "UNL" denotes an unliquidated claim.

EXHIBIT F - UNION CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
INTERNATIONAL UNION UAW NIRAJ GANATRA ESQ LEGAL DEPARTMENT 8000 E JEFFERSON AVE DETROIT, MI 48214	13880	Secured: Priority: \$11,000,000,000.00 Administrative: Unsecured: Total: \$11,000,000,000.00	07/31/2006	DELPHI CORPORATION (05-44481)
INTERNATIONAL UNION UAW AND LOCAL 155 ON BEHALF OF ITS BARGAINING UNIT MEMBERS WILLIAM J KARGES ESQ 400 GALLERIA OFFICENTRE STE 117 SOUTHFIELD, MI 48034	13270	Secured: Priority: \$992,869.85 Administrative: Unsecured: Total: \$992,869.85	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
UAW AND ITS LOCAL 286 NIRAJ GANATRA ESQ INTERNATIONAL UNION UAW LEGAL DEPARTMENT 8000 E JEFFERSON AVE DETROIT, MI 48214	13838	Secured: Priority: UNL Administrative: Unsecured: UNL Total: UNL	07/31/2006	ASEC MANUFACTURING GENERAL PARTNERSHIP (05-44482)
UAW LOCAL 2083 PO BOX 70264 TUSCALOOSA, AL 35407	5268	Secured: Priority: \$3,191.00 Administrative: Unsecured: UNL Total: \$3,191.00	05/08/2006	DELPHI CORPORATION (05-44481)
UNITED STEELWORKERS ATTN DAVID R JURY FIVE GATEWAY CENTER RM 807 PITTSBURGH, PA 15222	11535	Secured: Priority: UNL Administrative: Unsecured: \$570,000,000.00 Total: \$570,000,000.00	07/27/2006	DELPHI CORPORATION (05-44481)
Total:		5	\$11,570,996,060.85	

* "UNL" denotes an unliquidated claim.

EXHIBIT G - PERSONAL INJURY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
BRADY BILLY WAYNE GREGORY T YOUNG ATTORNEY FOR CLAIMANT 32770 FRANKLIN RD FRANKLIN, MI 48025	550	Secured: Priority: Administrative: Unsecured: \$100,000.00 Total: \$100,000.00	11/14/2005	DELPHI CORPORATION (05-44481)
HAUPERT BRIDGET BRIDGET HAUPERT 1107 BLUE JAY DR GREENTOWN, IN 46936	1086	Secured: Priority: Administrative: Unsecured: \$100,000.00 Total: \$100,000.00	12/09/2005	DELPHI CORPORATION (05-44481)
HAUPERT ERIC ERIC HAUPERT 1107 BLUE JAY DR GREENTOWN, IN 46936	1087	Secured: Priority: Administrative: Unsecured: \$300,000.00 Total: \$300,000.00	12/09/2005	DELPHI CORPORATION (05-44481)
HURST KAREN HAWK DAVID L JOHNSTON JR ATTORNEY AT LAW PO BOX 8216 ANNISTON, AL 36202	12407	Secured: Priority: Administrative: Unsecured: \$350,000.00 Total: \$350,000.00	07/28/2006	DELPHI CORPORATION (05-44481)
KRAUS JESSICA CHRISTOPHER D DAMATO ESQ CELLINO & BARNES PC 17 COURT ST 7TH FL BUFFALO, NY 14202-3290	14810	Secured: Priority: Administrative: Unsecured: \$500,000.00 Total: \$500,000.00	07/31/2006	DELPHI CORPORATION (05-44481)
SAUNDERS JEREMIAH J RANDY SCHIMMELPFENNIG C/O MORGAN AND MORGAN 16TH FL 20 N ORANGE AVE PO BOX 4979 ORLANDO, FL 32802	9438	Secured: Priority: Administrative: Unsecured: \$100,000.00 Total: \$100,000.00	07/13/2006	DELPHI CORPORATION (05-44481)
W & RENEE BRADY BILLY C/O WEAVER AND YOUNG PC GREGORY T YOUNG 32770 FRANKLIN RD FRANKLIN, MI 48025	4288	Secured: Priority: Administrative: Unsecured: \$150,000.00 Total: \$150,000.00	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		7	\$1,600,000.00	

EXHIBIT H - DUPLICATE CLAIM

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	10575	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	10582	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/25/2006			Date Filed:	07/25/2006		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
BATTENBERG LUANN C		Priority:		BATTENBERG III J T		Priority:	\$10,000.00
		Administrative:				Administrative	
		Unsecured:	\$1,913,074.87			Unsecured:	\$25,567,870.48
		Total:	\$1,913,074.87			Total:	\$25,577,870.48

Total Claims To Be Expunged:	1
Total Asserted Amount To Be Expunged:	\$1,913,074.87

* The address of the creditor on this exhibit has been intentionally omitted for privacy reasons.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
A 1 SPECIALIZED SERVICES & SUPPLIES INC ATTN MR ASHOK KUMAR PO BOX 270 CROYDON, PA 19021	644	Secured: UNL Priority: Administrative: Unsecured: _____ Total: UNL	11/17/2005	DELPHI CORPORATION (05-44481)
AHAUS TOOL & ENGINEERING INC 200 INDUSTRIAL PKWY PO BOX 280 RICHMOND, IN 47374-0280	1102	Secured: Priority: Administrative: Unsecured: \$102,550.00 Total: \$102,550.00	12/09/2005	DELPHI CORPORATION (05-44481)
AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022	14915	Secured: Priority: Administrative: Unsecured: \$468,786.87 Total: \$468,786.87	07/31/2006	DELPHI CORPORATION (05-44481)
AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022	8130	Secured: Priority: Administrative: Unsecured: \$666,985.31 Total: \$666,985.31	06/16/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022	10186	Secured: Priority: Administrative: Unsecured: \$130,579.71 Total: \$130,579.71	07/21/2006	DELPHI CORPORATION (05-44481)
AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022	8723	Secured: Priority: Administrative: Unsecured: \$48,318.47 Total: \$48,318.47	06/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022	11264	Secured: Priority: Administrative: Unsecured: <u>\$673,272.82</u> Total: <u>\$673,272.82</u>	07/27/2006	DELPHI CORPORATION (05-44481)
AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022	8576	Secured: Priority: Administrative: Unsecured: <u>\$554,635.03</u> Total: <u>\$554,635.03</u>	06/26/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	7189	Secured: Priority: Administrative: Unsecured: <u>\$28,487.88</u> Total: <u>\$28,487.88</u>	05/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASM CAPITAL 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	15809	Secured: Priority: Administrative: Unsecured: <u>\$25,216.00</u> Total: <u>\$25,216.00</u>	08/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BANK OF AMERICA N A ATTN DAVE HALESWORTH 1 BRYANT PARK NEW YORK, NY 10035	11660	Secured: UNL Priority: Administrative: Unsecured: <u>\$10,605,213.61</u> Total: <u>\$10,605,213.61</u>	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BENCHMARK DBA PLASCO DBA GOLDEN THUMB BENCHMARK INDUSTRIAL SUPPLY LLC PO BOX 367 SPRINGFIELD, OH 45501	1627	Secured: Priority: <u>\$9,243.52</u> Administrative: Unsecured: Total: <u>\$9,243.52</u>	01/23/2006	DELPHI CORPORATION (05-44481)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
BLUE ANGEL CLAIMS LLC ATTN JENNIFER DONOVAN C/O DAVIDSON KEMPER CAPITAL MANAGEMENT LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022	4575	Secured: Priority: Administrative: Unsecured: <u>\$406,570.92</u> Total: <u>\$406,570.92</u>	05/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BLUE ANGEL CLAIMS LLC ATTN JENNIFER DONOVAN C/O DAVIDSON KEMPER CAPITAL MANAGEMENT LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022	4576	Secured: Priority: Administrative: Unsecured: <u>\$149,937.86</u> Total: <u>\$149,937.86</u>	05/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BLUE ANGEL CLAIMS LLC ATTN JENNIFER DONOVAN C/O DAVIDSON KEMPER CAPITAL MANAGEMENT LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022	4574	Secured: Priority: Administrative: Unsecured: <u>\$4,032,367.00</u> Total: <u>\$4,032,367.00</u>	05/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BLUE ANGEL CLAIMS LLC ATTN JENNIFER DONOVAN C/O DAVIDSON KEMPER CAPITAL MANAGEMENT LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022	4577	Secured: Priority: Administrative: Unsecured: <u>\$58,674.29</u> Total: <u>\$58,674.29</u>	05/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BP PRODUCTS NORTH AMERICA INC FUELS BUSINESS UNIT ATTN TOM W STRATTAN 28100 TORCH PKWY STE 300 WARRENVILLE, IL 60555	13882	Secured: Priority: Administrative: Unsecured: <u>\$4,164.75</u> Total: <u>\$4,164.75</u>	07/31/2006	DELPHI CORPORATION (05-44481)
BP PRODUCTS NORTH AMERICA INC FUELS BUSINESS UNIT ATTN TOM W STRATTAN 28100 TORCH PKWY STE 300 WARRENVILLE, IL 60555	13883	Secured: Priority: Administrative: Unsecured: <u>\$54,027.22</u> Total: <u>\$54,027.22</u>	07/31/2006	DELPHI CORPORATION (05-44481)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
CARLISLE ENGINEERED PRODUCTS INC STEVEN J FORD ESQ CARLISLE COMPANIES INCORPORATED 250 S CLINTON ST STE 201 SYRACUSE, NY 13202	11910	Secured: Priority: \$729,450.77 Administrative: Unsecured: \$4,139,419.50 Total: \$4,868,870.27	07/28/2006	DELPHI CORPORATION (05-44481)
CF SPECIAL SITUATION FUND I LP ATTN STUART A LAVEN JR BENESCH FRIEDLANDER COPLAN & ARONOFF LLP 2300 BP TOWER 200 PUBLIC SQUARE CLEVELAND, OH 44114-2378	11777	Secured: Priority: Administrative: Unsecured: \$516,441.65 Total: \$516,441.65	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE S 225 GREENWICH, CT 06830	1546	Secured: Priority: Administrative: Unsecured: \$199,278.47 Total: \$199,278.47	01/17/2006	DELPHI CORPORATION (05-44481)
CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	460	Secured: Priority: Administrative: Unsecured: \$53,054.40 Total: \$53,054.40	11/09/2005	DELPHI CORPORATION (05-44481)
CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	9990	Secured: Priority: Administrative: Unsecured: \$17,809.30 Total: \$17,809.30	07/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	9991	Secured: Priority: Administrative: Unsecured: \$9,372.00 Total: \$9,372.00	07/20/2006	DELPHI ELECTRONICS (HOLDING) LLC (05-44547)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	10123	Secured: \$322,860.53 Priority: Administrative: Unsecured: Total: \$322,860.53	07/21/2006	ASEC MANUFACTURING GENERAL PARTNERSHIP (05-44482)
CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 MONROE INC C/O ROBERT D WOLFORD MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306	2352	Secured: Priority: Administrative: Unsecured: \$132,868.28 Total: \$132,868.28	03/22/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	7371	Secured: Priority: Administrative: Unsecured: \$694,417.04 Total: \$694,417.04	06/02/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CUSTOM PROFILES INC MIA YARBROUGH PO BOX 279 FITZGERALD, GA 31750	509	Secured: Priority: Administrative: Unsecured: \$17,378.32 Total: \$17,378.32	11/14/2005	DELPHI CORPORATION (05-44481)
CUSTOM PROFILES INC MIA YARBROUGH PO BOX 279 FITZGERALD, GA 31750	508	Secured: Priority: Administrative: Unsecured: \$5,711.47 Total: \$5,711.47	11/14/2005	DELPHI CORPORATION (05-44481)
DANICE MANUFACTURING CO 361 DONOVAN ST SOUTH LYON, MI 48178	15329	Secured: Priority: Administrative: Unsecured: \$77,751.36 Total: \$77,751.36	07/31/2006	DELPHI CORPORATION (05-44481)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
EX CELL O MACHINE TOOLS INC PO BOX 67000 DEPT 102901 DETROIT, MI 48267-1029	4022	Secured: Priority: Administrative: Unsecured: <u>\$5,690.00</u> Total: \$5,690.00	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FERNANDEZ RACING LLC 6835 GUION RD INDPLS, IN 46268	388	Secured: Priority: Administrative: Unsecured: <u>\$16,500.00</u> Total: \$16,500.00	11/07/2005	DELPHI CORPORATION (05-44481)
GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	2558	Secured: Priority: Administrative: Unsecured: <u>\$9,000,000.00</u> Total: \$9,000,000.00	04/04/2006	DELPHI CORPORATION (05-44481)
GOLDMAN SACHS CREDIT PARTNERS LP C/O GOLDMAN SACHS & CO ATTN PEDRO RAMIREZ 30 HUDSON ST 17TH FL JERSEY CITY, NJ 07302 GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ 30 HUDSON ST 17TH FL JERSEY CITY, NJ 07302	9940	Secured: Priority: Administrative: Unsecured: <u>\$6,678,072.11</u> Total: \$6,678,072.11	07/19/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
GOLDMAN SACHS CREDIT PARTNERS LP ONE NEW YORK PLZ 42ND FL NEW YORK, NY 10004	7547	Secured: Priority: Administrative: Unsecured: <u>\$653,828.81</u> Total: \$653,828.81	06/06/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	5820	Secured: Priority: Administrative: Unsecured: <u>\$34,903.14</u> Total: \$34,903.14	05/15/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	15516	Secured: \$61,802.40 Priority: Administrative: Unsecured: Total: \$61,802.40	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HERAEUS AMERSIL INC AKA HERAEUS TENEVO C/O JASON J DEJONKER ESQ MCDERMOTT WILL & EMERY LLP 227 W MONROE ST CHICAGO, IL 60606-5096	10959	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/26/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HERAEUS AMERSIL INC AKA HERAEUS TENEVO C/O JASON J DEJONKER ESQ MCDERMOTT WILL & EMERY LLP 227 W MONROE ST CHICAGO, IL 60606-5096	10960	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/26/2006	DELPHI CORPORATION (05-44481)
HERAEUS MATERIALS LTD UNIT A CINDERHILL INDUSTRIAL ESTATE STOKE ON TRENT STAFFORDSHIRE, ST3 5LB UNITED KINGDOM	5950	Secured: Priority: Administrative: Unsecured: \$5,389.25 Total: \$5,389.25	05/16/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
HEWLETT PACKARD COMPANY ATTN K HIGMAN 2125 E KATELLA AVE STE 400 ANAHEIM, CA 92806	9352	Secured: Priority: Administrative: Unsecured: \$4,948,005.65 Total: \$4,948,005.65	07/11/2006	DELPHI CORPORATION (05-44481)
ITAUTEC AMERICA INC ATTN EDUARDO ARCHER DE CASTILHO GENERAL MANAGER 1935 NW 87TH AVE DORAL, FL 33172	10811	Secured: \$233,753.69 Priority: Administrative: Unsecured: Total: \$233,753.69	07/25/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
JPMORGAN CHASE BANK NA STANLEY LIM 270 PARK AVE 17TH FL NEW YORK, NY 10017	471	Secured: Priority: Administrative: Unsecured: <u>\$2,244,881.76</u> Total: <u>\$2,244,881.76</u>	11/10/2005	DELPHI CORPORATION (05-44481)
JVS EQUIP PARA AUTO IND ELIANA OLIVEIRA AV BENEDITO FRANCO PENTEADO 385 BAIRRO DOS PIRE, 13256--971 BRAZIL	7651	Secured: Priority: Administrative: Unsecured: <u>\$25,697.10</u> Total: <u>\$25,697.10</u>	06/08/2006	DELPHI CORPORATION (05-44481)
JVS EQUIP PARA AUTO IND ELIANA OLIVEIRA MARISA LAKRADA AV BENEDITO FRANCO PENTEADO 385 BAIRRO DOS PIRE, 13256--971 BRAZIL	7650	Secured: Priority: Administrative: Unsecured: <u>\$12,762.00</u> Total: <u>\$12,762.00</u>	06/08/2006	DELPHI CORPORATION (05-44481)
KYOCERA INDUSTRIAL CERAMICS CORP C/O LOEB & LOEB LLP 345 PARK AVE 18TH FL NEW YORK, NY 10154	12530	Secured: Priority: Administrative: Unsecured: <u>\$312,610.00</u> Total: <u>\$312,610.00</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LATIGO MASTER FUND LTD ATTN PAUL MALEK 590 MADISON AVE 9TH FL NEW YORK, NY 10022	10597	Secured: Priority: Administrative: Unsecured: <u>\$2,419,203.01</u> Total: <u>\$2,419,203.01</u>	07/25/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 49512	9832	Secured: Priority: Administrative: Unsecured: <u>\$268,853.90</u> Total: <u>\$268,853.90</u>	07/18/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970	11925	Secured: Priority: \$263,044.57 Administrative: Unsecured: \$54,073.29 Total: \$317,117.86	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970	12151	Secured: Priority: \$12,451.81 Administrative: Unsecured: \$29,468.17 Total: \$41,919.98	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 212 HACKENSACK, NJ 07601	10393	Secured: UNL Priority: Administrative: Unsecured: Total: UNL	07/24/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	10394	Secured: \$594,923.93 Priority: Administrative: Unsecured: Total: \$594,923.93	07/24/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF ELKHART PRODUCTS CORP DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	432	Secured: Priority: Administrative: Unsecured: \$155,995.20 Total: \$155,995.20	11/08/2005	DELPHI CORPORATION (05-44481)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	16415	Secured: \$1,983,000.60 Priority: Administrative: Unsecured: Total: \$1,983,000.60	11/09/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	16395	Secured: Priority: Administrative: Unsecured: <u>\$655,686.82</u> Total: <u>\$655,686.82</u>	10/30/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	9828	Secured: Priority: Administrative: Unsecured: <u>\$471,910.96</u> Total: <u>\$471,910.96</u>	07/18/2006	DELPHI CORPORATION (05-44481)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	2071	Secured: Priority: <u>\$579,972.85</u> Administrative: Unsecured: <u>\$3,028,202.93</u> Total: <u>\$3,608,175.78</u>	02/21/2006	ASEC SALES GENERAL PARTNERSHIP (05-44484)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	11114	Secured: Priority: Administrative: Unsecured: <u>\$120,077.19</u> Total: <u>\$120,077.19</u>	07/26/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	16388	Secured: Priority: Administrative: Unsecured: <u>\$105,434.11</u> Total: <u>\$105,434.11</u>	10/26/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	16420	Secured: Priority: Administrative: Unsecured: <u>\$172,202.38</u> Total: <u>\$172,202.38</u>	11/16/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	12153	Secured: Priority: Administrative: Unsecured: <u>\$187,779.14</u> Total: <u>\$187,779.14</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	15670	Secured: Priority: Administrative: Unsecured: <u>\$207,886.00</u> Total: <u>\$207,886.00</u>	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	9515	Secured: Priority: Administrative: Unsecured: <u>\$33,563.94</u> Total: <u>\$33,563.94</u>	07/14/2006	DELPHI CORPORATION (05-44481)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	15669	Secured: Priority: Administrative: Unsecured: <u>\$155,334.07</u> Total: <u>\$155,334.07</u>	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	16387	Secured: Priority: Administrative: Unsecured: <u>\$17,622.70</u> Total: <u>\$17,622.70</u>	10/26/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	579	Secured: <u>\$57,000.00</u> Priority: Administrative: Unsecured: <u>\$21,355.00</u> Total: <u>\$78,355.00</u>	11/15/2005	DELPHI CORPORATION (05-44481)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
LTC ROLL & ENGINEERING CO C/O GARY H CUNNINGHAM ESQ STROBL CUNNINGHAM & SHARP PC 300 E LONG LAKE RD STE 200 BLOOMFIELD HILLS, MI 48304	5	Secured: Priority: \$10,790.84 Administrative: Unsecured: \$38,722.98 Total: \$49,513.82	10/13/2005	DELPHI CORPORATION (05-44481)
MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	3752	Secured: Priority: Administrative: Unsecured: \$4,864.32 Total: \$4,864.32	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MARQUARDT GMBH SCHLOSS STR 16 RIETHEIM WEIHEIM 78604, GERMANY	12161	Secured: Priority: Administrative: Unsecured: \$875,135.40 Total: \$875,135.40	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MITTAL STEEL USA INC FKA ISPAT INLAND STEEL FRANK FALLUCCA CREDIT MANAGER 1 S DEARBORN CHICAGO, IL 60603	10008	Secured: Priority: Administrative: Unsecured: \$714,233.39 Total: \$714,233.39	07/20/2006	DELPHI CORPORATION (05-44481)
MUBEA INC 6800 INDUSTRIAL RD FLORENCE, KY 41042	11688	Secured: Priority: Administrative: \$448,877.94 Unsecured: \$80,487.44 Total: \$529,365.38	07/27/2006	DELPHI CORPORATION (05-44481)
NSK STEERING SYSTEMS AMERICA INC PO BOX 134007 ANN ARBOR, MI 48113-4007	1562	Secured: Priority: Administrative: Unsecured: \$672,450.29 Total: \$672,450.29	01/17/2006	DELPHI CORPORATION (05-44481)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
OWENS CORNING FIBERGLASS INC C/O OWENS CORNING WORLD HEADQUARTERS ATTN MARIANN PRZYSIECKI 10 6 ONE OWENS CORNING PKWY TOLEDO, OH 43659	10824	Secured: Priority: Administrative: Unsecured: <u>\$79,343.84</u> Total: <u>\$79,343.84</u>	07/25/2006	DELPHI CORPORATION (05-44481)
PARK ENTERPRISES OF ROCHESTER INC CHAMBERLAIN DAMANDA ATTN JERRY GREENFIELD ESQ 2 STATE ST STE1600 ROCHESTER, NY 14614	9647	Secured: Priority: Administrative: Unsecured: <u>\$618,507.09</u> Total: <u>\$618,507.09</u>	07/12/2006	DELPHI CORPORATION (05-44481)
PARK OHIO PRODUCTS INC 7000 DENISON AVE CLEVELAND, OH 44102	15134	Secured: Priority: Administrative: Unsecured: <u>\$355,290.19</u> Total: <u>\$355,290.19</u>	07/31/2006	DELPHI CORPORATION (05-44481)
PONTIAC COIL INC 5800 MOODY DR CLARKSTON, MI 48348-4768	5388	Secured: Priority: Administrative: Unsecured: <u>\$157,798.33</u> Total: <u>\$157,798.33</u>	05/09/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
QUANEX CORP ATTN S J PROCIV MACSTEEL ONE JACKSON SQ STE 500 JACKSON, MI 49201	10624	Secured: Priority: Administrative: Unsecured: <u>\$511,659.39</u> Total: <u>\$511,659.39</u>	07/25/2006	DELPHI CORPORATION (05-44481)
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR PRODUCT ACTION INTERNATIONAL LLC RIVERSIDE CLAIMS LLC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	8875	Secured: Priority: Administrative: Unsecured: <u>\$505,106.24</u> Total: <u>\$505,106.24</u>	06/30/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
SELECT INDUSTRIES CORPORATION PAIGE LEIGH ELLERMAN ESQ TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT ST STE 1800 CINCINNATI, OH 45202	15427	Secured: Priority: Administrative: Unsecured: \$20,842.73 Total: \$20,842.73	07/31/2006	DELPHI CORPORATION (05-44481)
SELECT INDUSTRIES CORPORATION FKA SELECT TOOL & DIE CORP W TIMOTHY MILLER 425 WALNUT ST STE 1800 CINCINNATI, OH 45202	10014	Secured: \$507,337.84 Priority: Administrative: Unsecured: Total: \$507,337.84	07/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SIMCO CONSTRUCTION INC BILLY SIMMONS 1311 COMMERCE DR NW DECATUR, AL 35601	16320	Secured: Priority: Administrative: Unsecured: \$144,606.92 Total: \$144,606.92	09/18/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SKF USA INC HENRY JAFFE ESQUIRE PEPPER HAMILTON LLP HERCULES PLZ STE 5100 1313 MARKET ST WILMINGTON, DE 19899	11247	Secured: Priority: \$85,147.54 Administrative: Unsecured: \$556,685.09 Total: \$641,832.63	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPCP GROUP LLC ATTN BRIAN JARMAIN 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830	16427	Secured: Priority: Administrative: Unsecured: \$1,130,675.71 Total: \$1,130,675.71	11/22/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPCP GROUP LLC ATTN BRIAN JARMAIN 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830	12011	Secured: Priority: Administrative: Unsecured: \$179,220.24 Total: \$179,220.24	07/28/2006	DELPHI CORPORATION (05-44481)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	12828	Secured: Priority: Administrative: Unsecured: <u>\$2,696,313.72</u> Total: <u>\$2,696,313.72</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	14347	Secured: Priority: Administrative: Unsecured: <u>\$5,486,881.18</u> Total: <u>\$5,486,881.18</u>	07/31/2006	DELPHI CORPORATION (05-44481)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	16192	Secured: Priority: Administrative: Unsecured: <u>\$409,245.00</u> Total: <u>\$409,245.00</u>	08/01/2006	DELPHI CORPORATION (05-44481)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	14404	Secured: Priority: Administrative: Unsecured: <u>\$1,204,920.60</u> Total: <u>\$1,204,920.60</u>	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	7748	Secured: Priority: Administrative: Unsecured: <u>\$865,213.80</u> Total: <u>\$865,213.80</u>	06/09/2006	DELPHI CORPORATION (05-44481)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN IRENE WU 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830	1524	Secured: Priority: Administrative: Unsecured: <u>\$518,452.00</u> Total: <u>\$518,452.00</u>	01/13/2006	DELPHI CORPORATION (05-44481)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
SPECIAL SITUATIONS INVESTING GROUP INC ATTN AL DOMBROWSKI C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004	6844	Secured: Priority: Administrative: Unsecured: <u>\$2,773,276.88</u> Total: <u>\$2,773,276.88</u>	05/25/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPECIAL SITUATIONS INVESTING GROUP INC ATTN AL DOMBROWSKI C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004 PBR COLUMBIA LLC ATTN DAVID WHEELER 201 METROPOLITAN DR WEST COLUMBIA, SC 29170	6610	Secured: <u>\$1,508,953.50</u> Priority: Administrative: Unsecured: <u>\$447,670.98</u> Total: <u>\$1,956,624.48</u>	05/22/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPECIAL SITUATIONS INVESTING GROUP INC ATTN AL DOMBROWSKI C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004 PBR KNOXVILLE LLC ATTN PRES LAWHON 10215 CANEEL DR KNOXVILLE, TN 37931	5980	Secured: <u>\$68,308.80</u> Priority: Administrative: Unsecured: <u>\$9,157,458.38</u> Total: <u>\$9,225,767.18</u>	05/16/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
STEPHENSON CORPORATION 4401 WESTERN RD FLINT, MI 48506	9312	Secured: Priority: Administrative: Unsecured: <u>\$55,193.34</u> Total: <u>\$55,193.34</u>	07/11/2006	DELPHI CORPORATION (05-44481)
SUMITOMO WIRING SYSTEMS USA INC MAX J NEWMAN ESQ SCHAFFER AND WEINER PLLC ATTORNEYS FOR SUMITOMO WIRING SYSTEMS USA INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304 JPMORGAN CHASE BANK NA NEELIMA VELUVOLU 270 PARK AVE 17TH FL NEW YORK, NY 10017	2111	Secured: Priority: Administrative: Unsecured: <u>\$92,057.65</u> Total: <u>\$92,057.65</u>	02/24/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
TPG CREDIT OPPORTUNITIES INVESTORS LP, TPG CREDIT OPPORTUNITIES FUND LP C/O TPG CREDIT MANAGEMENT LP ATTN SHELLEY HARTMAN 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402	9470	Secured: Priority: Administrative: Unsecured: <u>\$1,347,828.94</u> Total: <u>\$1,347,828.94</u>	07/13/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TPG CREDIT OPPORTUNITIES INVESTORS LP, TPG CREDIT OPPORTUNITIES FUND LP, TPG CREDIT STRATEGIES FUND LP ATTN VICKI DOMINGUEZ C/O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CENTER 90 S SEVENTH ST MINNEAPOLIS, MN 55402 JPMORGAN CHASE BANK NA NEELIMA VELUVOLU 270 PARK AVE 17TH FL NEW YORK, NY 10017	12678	Secured: Priority: <u>\$2,061,011.00</u> Administrative: Unsecured: <u>\$16,691,418.68</u> Total: <u>\$18,752,429.68</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TYCO ELECTRONICS CORPORATION GEORGE D NAGLE JR CREDIT MGR PO BOX 3608 MS 3826 HARRISBURG, PA 17105-3608	10707	Secured: Priority: Administrative: Unsecured: <u>\$2,997,056.91</u> Total: <u>\$2,997,056.91</u>	07/26/2006	DELPHI CORPORATION (05-44481)
UNIVERSAL TOOL AND ENGINEERING COMPANY INC MICHAEL K MCCRORY BARNES & THORNBURG LLP 11 S MERIDIAN ST INDIANAPOLIS, IN 46204	6878	Secured: Priority: Administrative: Unsecured: <u>\$348,481.97</u> Total: <u>\$348,481.97</u>	05/25/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
UNIVERSAL TOOL AND ENGINEERING COMPANY INC WILLIAM M BRAMAN MONTGOMERY ELSNER & PARDIECK LLP 308 WEST 2ND ST SEYMOUR, IN 47274	2174	Secured: Priority: Administrative: Unsecured: <u>\$234,500.00</u> Total: <u>\$234,500.00</u>	03/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
UNIVERSAL TOOL AND ENGINEERING COMPANY INC WILLIAM M BRAMAN MONTGOMERY ELSNER & PARDIECK LLP 308 WEST 2ND ST SEYMOUR, IN 47274	2175	Secured: Priority: Administrative: Unsecured: <u>\$1,016,065.83</u> Total: \$1,016,065.83	03/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VALEO CLIMATE CONTROL CORPORATION ATTN CHRISTOPHER R CONNELLY 150 STEPHENSON HWY TROY, MI 48083-1116	11462	Secured: Priority: Administrative: Unsecured: <u>\$506,709.93</u> Total: \$506,709.93	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VALEO ELECTRICAL SYSTEMS INC MOTORS AND ACTUATORS DIVISION CHRISTOPHER R CONNELLY 3000 UNIVERSITY DRIVE AUBURN HILLS, MI 48326	14152	Secured: Priority: Administrative: Unsecured: <u>\$669,860.41</u> Total: \$669,860.41	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VALEO ELECTRICAL SYSTEMS INC WIPERS DIVISION ATTN CHRISTOPHER R CONNELLY 3000 UNIVERSITY DR AUBURN HILLS, MI 48326	11466	Secured: Priority: Administrative: Unsecured: <u>\$95,661.00</u> Total: \$95,661.00	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VALEO SWITCHES AND DETECTION SYSTEMS INC ATTN CHRISTOPHER R CONNELLY 3000 UNIVERSITY DR AUBURN HILLS, MI 48326	11465	Secured: Priority: Administrative: Unsecured: <u>\$76,841.75</u> Total: \$76,841.75	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VANGUARD DISTRIBUTORS INC PO BOX 608 SAVANNAH, GA 31402	9319	Secured: Priority: Administrative: Unsecured: <u>\$788,321.49</u> Total: \$788,321.49	07/11/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
VICTORY PACKAGING LP ATTN MR BENJAMIN SAMUELS VICE CHAIRMAN VICTORY PACKAGING LLP 3555 TIMMONS LAND STE 1440 HOUSTON, TX 77027	11640	Secured: Priority: UNL Administrative: Unsecured: \$6,183,936.00 Total: \$6,183,936.00	07/27/2006	DELPHI CORPORATION (05-44481)
VISHAY AMERICAS INC ATTN MARION R HUBBARD 1 GREENWHICH PL SHELTON, CT 06484	9452	Secured: Priority: Administrative: Unsecured: \$2,675,676.21 Total: \$2,675,676.21	07/13/2006	DELPHI CORPORATION (05-44481)
VISHAY AMERICAS INC ATTN MARION R HUBBARD 1 GREENWHICH PL SHELTON, CT 06484	9454	Secured: Priority: Administrative: Unsecured: \$23,391.86 Total: \$23,391.86	07/13/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
VISHAY AMERICAS INC ATTN MARION R HUBBARD 1 GREENWICH PL SHELTON, CT 06484	9453	Secured: Priority: Administrative: Unsecured: \$8,949.08 Total: \$8,949.08	07/13/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
WESTWOOD ASSOCIATES INC MICHELLE MCNULTY PO BOX 431 MILFORD, CT 06460	14918	Secured: Priority: Administrative: Unsecured: \$66,399.42 Total: \$66,399.42	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
WIEGEL TOOL WORKS INC DAVID LEIBOWITZ LEIBOWITZ LAW CENTER 420 W CLAYTON ST WAUKEGAN, IL 60085	10752	Secured: Priority: Administrative: Unsecured: \$121,998.56 Total: \$121,998.56	07/25/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
WILLIAMS ADVANCED MATERIALS EF INC BEM SERVICES INC 2978 MAIN ST BUFFALO, NY 14214	5656	Secured: Priority: Administrative: Unsecured: <u>\$16,424.61</u> Total: <u>\$16,424.61</u>	05/11/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
WILLOW HILL INDUSTRIES LLC 3700 CHAGRIN RIVER RD MORELAND HLS, OH 44022-1130	7652	Secured: Priority: Administrative: Unsecured: <u>\$61,254.66</u> Total: <u>\$61,254.66</u>	06/08/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 114 \$129,737,300.72

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
A M S E A INC 2111 W THOMPSON RD FENTON, MI 48430	10395880	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ACCESS ONE TECHNOLOGY 23373 COMMERCE DR SUITE A2 FARMINGTON HILLS, MI 48335	10415558	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	10/12/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ANN ARBOR MACHINE CO PO BOX 3010 INDIANAPOLIS, IN 462063010	10407391	Secured: Priority: Administrative: Unsecured: _____ \$12,590.34 Total: _____ \$12,590.34	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
APPLIED BIOSYSTEMS SHARILYN 850 LINCOLN CENTRE DRIVE FOSTER CITY, CA 94404	10415490	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	10/12/2007	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	10415529	Secured: Priority: Administrative: Unsecured: _____ \$44,580.09 Total: _____ \$44,580.09	10/12/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	10396550	Secured: Priority: Administrative: Unsecured: _____ \$2,500.00 Total: _____ \$2,500.00	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
AURAMET TRADING, LLC 2 EXECUTIVE DR STE 645 FORT LEE, NJ 07024	10108141	Secured: _____ UNL Priority: Administrative: Unsecured: _____ Total: _____ UNL	01/20/2006	DELPHI CORPORATION (05-44481)
AURAMET TRADING, LLC 2 EXECUTIVE DR STE 645 FORT LEE, NJ 07024	10108142	Secured: _____ UNL Priority: Administrative: Unsecured: _____ Total: _____ UNL	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
BP AMOCO CORP PO BOX 9076 DES MOINES, IA 503689076	10396708	Secured: Priority: Administrative: Unsecured: <u>\$3,486.11</u> Total: <u>\$3,486.11</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CALSONIC CORP 10D ANDY SPEAR 5 24 15 MINAMIDAI NAKANO KU TOKYO, 164 JAPAN	10403836	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CARE TOOLS 9701 WILSHIRE BLVD., 10TH FLOOR BEVERLY HILLS, CA 90212	10384661	Secured: Priority: Administrative: Unsecured: <u>\$8,000.00</u> Total: <u>\$8,000.00</u>	01/20/2006	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION (05-44511)
CARETOOLS TOM GIANNULLI 9701 WILSHIRE BLVD., 10TH FLOOR BEVERLY HILLS, CA 90212	10021713	Secured: Priority: Administrative: Unsecured: <u>\$100,000.00</u> Total: <u>\$100,000.00</u>	01/20/2006	DELPHI MEDICAL SYSTEMS CORPORATION (05-44529)
CARETOOLS INC 9701 WILSHIRE BLVD 10TH FL BEVERLY HILLS, CA 90212	10407553	Secured: Priority: Administrative: Unsecured: <u>\$72,909.17</u> Total: <u>\$72,909.17</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CENTURY SERVICES INC 8 STEELCASE ROAD WEST MARKHAM, ON L3R 1B2 CANADA	10411676	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CHARTER MANUFACTURING CO INC WIRE DIV 114 N JACKSON ST MILWAUKEE, WI 53202	10403870	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CRITECH RESEARCH INC 525 AVIS DRIVE - SUITE 7 ANN ARBOR, MI 48108	10411678	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
DAYTON TOOL CO INC 1825 E FIRST STREET DAYTON, OH 45403	10403926	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DEBT ACQUISITION COMPANY OF AMERICA V LLC 1565 HOTEL CIRCLE S STE 310 SAN DIEGO, CA 92108	10399739	Secured: Priority: Administrative: Unsecured: \$9,251.00 Total: \$9,251.00	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DIGEX INC VALERIE THOMPSON ONE DIGEX PLAZA BELTSVILLE, MD 20705	10397624	Secured: Priority: Administrative: Unsecured: \$120,579.91 Total: \$120,579.91	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DONGJINMOTOR CO LTD 274-3 MORA-DONG SUSANG-GU BUSAN KOREA, REPUBLIC OF	10397673	Secured: Priority: Administrative: Unsecured: \$93,022.35 Total: \$93,022.35	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DOVE EQUIPMENT CO INC 723 SABRINA DR EAST PEORIA, IL 61611	10397686	Secured: Priority: Administrative: Unsecured: \$1,400.00 Total: \$1,400.00	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
EQUIS CORPORATION 161 NORTH CLARK ST STE #2400 CHICAGO, IL 60601	10397955	Secured: Priority: Administrative: Unsecured: \$141,250.97 Total: \$141,250.97	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FA TECH CORP 9065 SUTTON PL HAMILTON, OH 450119316	10407868	Secured: Priority: Administrative: Unsecured: \$65,785.00 Total: \$65,785.00	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FIN MACHINE CO LTD SALTERS LANE SEDFIELD STOCKTON ON TEES CLEVELAND TS213EB GREAT BRITAIN, UNITED KINGDOM	10398100	Secured: Priority: Administrative: Unsecured: \$21,955.09 Total: \$21,955.09	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
FLUENT INC 3035 PAYSPIRE CIRCLE CHICAGO, IL 606743035	10398149	Secured: Priority: Administrative: Unsecured: <u>\$31,552.50</u> Total: <u>\$31,552.50</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
GLOBE MOTORS 2275 STANLEY AVE. DAYTON, OH 45404-12	10394401	Secured: Priority: Administrative: Unsecured: <u>\$1,590.00</u> Total: <u>\$1,590.00</u>	01/20/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
GLOBE MOTORS INC 21183 NETWORK PL CHICAGO, IL 606731211	10404630	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HSS LLC PO BOX 377 FLUSHING, MI 48433	10408074	Secured: Priority: Administrative: Unsecured: <u>\$370,162.24</u> Total: <u>\$370,162.24</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
INTEC MEXICO LLC EFT 654 S VERMONT STREET PALATINE, IL 60067	10411720	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
INVOTEC ENGINEERING INC 10909 INDUSTRY LN MIAMISBURG, OH 45342	10404544	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ISI OF INDIANA INC 1212 EAST MICHIGAN ST INDIANAPOLIS, IN 46202	10411616	Secured: Priority: Administrative: Unsecured: <u>\$5,630,138.24</u> Total: <u>\$5,630,138.24</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
KATAMAN METALS INC EFT 7700 BONHOMME AVE STE 550 CLAYTON, MO 631051924	10404627	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
LANEKO ENGINEERING CO 275 NEW JERSEY DR FORT WASHINGTON INDUST PARK FORT WASHINGTON, PA 19034	10411703	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	10396786	Secured: Priority: Administrative: Unsecured: \$48,327.99 Total: \$48,327.99	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	10400723	Secured: Priority: Administrative: Unsecured: \$18,465.00 Total: \$18,465.00	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
M2M INTERNATIONAL LTD BOX 221 MARINE CITY, MI 48039 CANADA	10411696	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MERRILL TOOL & MACHINE EFT INC PO BOX 441066 DETROIT, MI 482441066	10399740	Secured: Priority: Administrative: Unsecured: \$1,476.40 Total: \$1,476.40	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MICROCHIP TECHNOLOGY INC 2767 S ALBRIGHT RD KOKOMO, IN 46902	10415434	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	10/12/2007	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
MICROCHIP TECHNOLOGY INC PO BOX 100799 PASADENA, CA 911890799	10415547	Secured: Priority: Administrative: Unsecured: \$6,128.46 Total: \$6,128.46	10/12/2007	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
MICROCHIP TECHNOLOGY INC COMPTech 2355 W CHANDLER BLVD CHANDLER, AZ 85224	10404724	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
NILES USA INC 1175 ENTERPRISE DRIVE WINCHESTER, KY 40391	10415467	Secured: Priority: Administrative: Unsecured: <u>\$974,356.24</u> Total: <u>\$974,356.24</u>	10/12/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
NORSK HYRDO CANADA INC PO BOX 2354 CAROL STREAM, IL 601322354 CANADA	10404599	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
OXFORD POLYMERS INC 221 SOUTH STREET NEW BRITAIN, CT 06051	10411710	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
POLAR OIL & CHEMICAL INC 7031 CORPORATE WAY DAYTON, OH 45459	10404144	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PRO TEC CORPORATION PO BOX 1878 WARREN, MI 48090	10408656	Secured: Priority: Administrative: Unsecured: <u>\$3,904.35</u> Total: <u>\$3,904.35</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PRODUCTION SPECIALTY GROUP EFT INC N117 W19237 FULTON DR GERMANTOWN, WI 53022	10404425	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PRUDENTIAL RELOCATION INC PO BOX 841337 DALLAS, TX 75284	10404750	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PRUDENTIAL RELOCATION INC PO BOX 841337 DALLAS, TX 75284	10408674	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI INTERNATIONAL SERVICES INC (05-44583)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
PRUDENTIAL RELOCATION INC PO BOX 841337 DALLAS, TX 75284	10400781	Secured: Priority: Administrative: Unsecured: <u>\$9,400.88</u> Total: <u>\$9,400.88</u>	01/20/2006	DELPHI DIESEL SYSTEMS CORP (05-44612)
QC ONICS INC 1410 WOHLERT ST ANGOLA, IN 46703	10404778	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
RIECK GROUP LLC DBA RICK SERVICES 5245 WADSWORTH RD DAYTON, OH 45414	10411691	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ROTOR COATERS INTERNATIONAL 1279 RICKETT ROAD BRIGHTON, MI 48116	10408755	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SETECH INC 903 INDUSTRIAL DR MURFREESBORO, TN 37129	10408801	Secured: Priority: Administrative: Unsecured: <u>\$2,942,555.81</u> Total: <u>\$2,942,555.81</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SHUERT INDUSTRIES INC PO BOX 8020 STERLING HEIGHTS, MI 48314	10404388	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SOLID STATE STAMPING MARYANN BUKOVI 43550 BUSINESS PARK DRIVE TEMECULA, CA 92590-3665	10415492	Secured: Priority: Administrative: Unsecured: <u>\$38,545.40</u> Total: <u>\$38,545.40</u>	10/12/2007	SPECIALTY ELECTRONICS, INC (05-44539)
SOLID STATE STAMPING INC EFT 43350 BUSINESS PARK DRIVE TEMECULA, CA 92590	10408832	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
SOLID STATE STAMPING INC. 43350-1 BUSINESS PARK DR. P.O. BOX 2620 TEMECULA, CA 92590-2620	10415487	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	10/12/2007	DELPHI CONNECTION SYSTEMS (05-44624)
SPARTECH POLYCOM 470 JOHNSON ROAD CHICAGO, IL 60693	10393473	Secured: Priority: Administrative: Unsecured: \$9,341.50 Total: \$9,341.50	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
SPARTECH POLYCOM 7174 COLLECTION CENTER DR CHICAGO, IL 60693	10404730	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLAZA 1ST FL GREENWICH, CT 06830	10395960	Secured: Priority: Administrative: Unsecured: \$221,377.38 Total: \$221,377.38	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
STYNER & BIENZ FORMTECH LTD FREIBURGSTRASSE 556 CH-3172 NIEDERWANGEN SWITZERLAND	10408885	Secured: Priority: Administrative: Unsecured: \$160.98 Total: \$160.98	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SUMMIT POLYMERS INC 6700 SPRINKLE RD KALAMAZOO, MI 49001	10408891	Secured: Priority: Administrative: Unsecured: \$278,111.11 Total: \$278,111.11	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TECH CENTRAL 28333 TELEGRAPH RD STE 400 SOUTHFIELD, MI 48034	10404793	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TECH CENTRAL 28333 TELEGRAPH RD STE 400 SOUTHFIELD, MI 48034	10408931	Secured: Priority: Administrative: Unsecured: \$515,360.31 Total: \$515,360.31	04/12/2006	DELPHI DIESEL SYSTEMS CORP (05-44612)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
TECH CENTRAL 28333 TELEGRAPH RD STE 400 SOUTHFIELD, MI 48034	10401807	Secured: Priority: Administrative: Unsecured: <u>\$133,933.42</u> Total: <u>\$133,933.42</u>	01/20/2006	DELPHI TECHNOLOGIES, INC (05-44554)
TRADE DEBT NET PO BOX 1487 WEST BABYLON, NY 11704	10397408	Secured: Priority: Administrative: Unsecured: <u>\$2,008.89</u> Total: <u>\$2,008.89</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VIKING POLYMER SOLUTIONS LLC PO BOX 67000 DEPT 94301 DETROIT, MI 482670943	10404651	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
WEST MICHIGAN SPLINE INC 156 MANUFACTURES DR HOLLAND, MI 49424	10415524	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	10/12/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
WM HAGUE COMPANY 16 LOMAR INDUSTRIAL PK UNIT #8 PEPPERELL, MA 01463	10404171	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 69 \$11,934,207.13

* "UNL" denotes an unliquidated claim.

In re DPH Holdings Corp., et al.

Forty-Fourth Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit L - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
A 1 SPECIALIZED SERVICES & SUPPLIES INC	644	EXHIBIT I - PREFERENCE-RELATED CLAIMS
A M S E A INC	10395880	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
A MAIER PRAEZISION GMBH EFT	10395881	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ABRACON CORPORATION	10395922	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ACCESS ONE TECHNOLOGY	10415558	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
ACG TRANSFORMACION DE POLIMEROS SA DE CV	10395954	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ACORD INC	10395960	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
AHAUS TOOL & ENGINEERING INC	1102	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ALABAMA WORKERS COMPENSATION SELF INSURERS GUARANTY ASSOCIATION INC	15624	EXHIBIT A - MODIFIED AND ALLOWED CLAIMS
ALLAN TOOL & MACHINE CO INC	10396125	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ALLTEMATED INC	10396146	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ALPINE ELECTRONICS OF AMERICA	16192	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMBRAKE CORPORATION	6844	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMERICAN CABLE COMPANY INC	10396186	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
AMKOR ELECTRONICS INC	10407381	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC	8130	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMROC INVESTMENTS LLC	8576	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMROC INVESTMENTS LLC	8723	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMROC INVESTMENTS LLC	10186	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMROC INVESTMENTS LLC	11264	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMROC INVESTMENTS LLC	14915	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMROC INVESTMENTS LLC	10397062	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC	10399513	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC	10400957	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC	10401845	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC	10402147	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC	10402310	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC	10415591	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC AS ASSIGNEE OF SPRIMAG INC	8723	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMROC INVESTMENTS LLC AS ASSIGNEE OF STEERE ENTERPRISES INC	8576	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMTEC PRECISION PRODUCTS INC	10396257	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ANIXTER	10394291	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ANN ARBOR MACHINE CO	10407391	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
APPLIED BIOSYSTEMS	10415490	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
ARGENT AUTOMOTIVE SYSTEMS INC	10416989	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ARGO PARTNERS	7189	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ARGO PARTNERS	10396556	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ARGO PARTNERS	10396722	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ARGO PARTNERS	10415529	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
ARGO PARTNERS	10415623	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
ARGO PARTNERS	10415680	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ARGO PARTNERS	10415735	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ARK TECHNOLOGIES INC	10396342	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ARMSTRONG INDUSTRIAL CORP LTD	10417035	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL	15809	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ASM CAPITAL II LP	10396550	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
ASM CAPITAL II LP	10398231	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL II LP	10399013	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL II LP	10402480	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL II LP	10415479	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10393119	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10394384	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10394518	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10396820	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10397463	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10397855	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10398443	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10400044	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10400194	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10407170	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10407381	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10407441	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10416959	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10416989	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ATMEL CORPORATION	1165	EXHIBIT B - PARTIALLY SATISFIED CLAIM
ATS AUTOMATION TOOLING SYSTEMS INC	15669	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ATS AUTOMATION TOOLING SYSTEMS INC	16415	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ATS MICHIGAN SALES AND SERVICE INC	15670	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AUDIO MPEG INC	10407435	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
AURAMET TRADING, LLC	10108141	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
AURAMET TRADING, LLC	10108142	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
AUTOMATIC SPRING PRODUCTS EFT CORP	10407441	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AUTOMOTIVE ELECTRONIC CONTROLS DIVISION A DIVISION OF METHODE ELECTRONICS INC	4576	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AUTOMOTIVE SAFETY TECHNOLOGIES INC A WHOLLY OWNED SUBSIDIARY OF METHODE ELECTRONICS INC	4574	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AUTOSPLICE, INC	10407089	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
BALLY RIBBON MILLS	10396531	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
BANK OF AMERICA N A	11660	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BARNES & ASSOCIATES	10396550	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
BARRY INDUSTRIES INC	10396556	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
BATTENBERG III J T	10582	EXHIBIT A - MODIFIED AND ALLOWED CLAIMS

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
BATTENBERG LUANN C	10575	EXHIBIT H - DUPLICATE CLAIM
BENCHMARK DBA PLASCO DBA GOLDEN THUMB	1627	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BGF INDUSTRIES INC	1546	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BLUE ANGEL CLAIMS LLC	4574	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BLUE ANGEL CLAIMS LLC	4575	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BLUE ANGEL CLAIMS LLC	4576	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BLUE ANGEL CLAIMS LLC	4577	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BP AMOCO CORP	10396708	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
BP PRODUCTS NORTH AMERICA INC	13882	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BP PRODUCTS NORTH AMERICA INC	13883	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BRADY BILLY WAYNE	550	EXHIBIT G - PERSONAL INJURY CLAIMS
BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC	12011	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BRC RUBBER GROUP INC	10396722	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
BRIGHT HEADPHONE ELECTRONICS CO	10396732	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
BUSINESS ENGINE	10396786	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CALDWELL INDUSTRIES INC	10396820	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
CALEDON TUBING LTD	10396821	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
CALSONIC CORP	10403836	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CAMPBELL MARSHALL E CO	8130	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CARE TOOLS	10384661	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CARETOOLS	10021713	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CARETOOLS INC	10407553	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CARLISLE ENGINEERED PRODUCTS INC	11910	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CATHERINE M ROZANSKI	12184	EXHIBIT E - MDL-RELATED CLAIMS
CENTURY SERVICES INC	10411676	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CF SPECIAL SITUATION FUND I LP	11777	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CHARTER MANUFACTURING CO INC WIRE DIV	10403870	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CHIPPAC LTD	10397014	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
CIRCLE PLASTICS PRODUCTS INC	10415529	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CIRCLE PROSCO INC	10397062	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
CITY CHEMICAL CORP	10397074	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
CLARIANT CORP MASTERBATCHES DIV	10397088	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
COMPUTER OPTICAL PRODUCTS, INC	10415623	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
CONNECTOR PRODUCTS DIVISION A DIVISION OF METHODE ELECTRONICS INC	4577	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CONTRARIAN FUNDS LLC	460	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CONTRARIAN FUNDS LLC	1546	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CONTRARIAN FUNDS LLC	2352	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CONTRARIAN FUNDS LLC	9990	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CONTRARIAN FUNDS LLC	9991	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CONTRARIAN FUNDS LLC	10123	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CONTRARIAN FUNDS LLC	10415567	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC	7371	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CORNING INCORPORATED	471	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CRITECH RESEARCH INC	10411678	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CUSTOM PROFILES INC	508	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CUSTOM PROFILES INC	509	EXHIBIT I - PREFERENCE-RELATED CLAIMS
D & R TECHNOLOGY LLC	9470	EXHIBIT I - PREFERENCE-RELATED CLAIMS
D & S MACHINE PRODUCTS INC	12153	EXHIBIT I - PREFERENCE-RELATED CLAIMS
DAE SUNG ELECTRIC CO LTD	10415484	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
DANICE MANUFACTURING CO	15329	EXHIBIT I - PREFERENCE-RELATED CLAIMS
DANOBAT MACHINE TOOL CO INC	10397408	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
DATWYLER LTD RUBBER & PLASTICS	10397435	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
DAWES ALAN S	13410	EXHIBIT E - MDL-RELATED CLAIMS
DAYTON TOOL CO INC	10403926	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
DE AMERTEK CORPORATION INC	10397463	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
DEARBORN CDT	10397466	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
DEBT ACQUISITION COMPANY OF AMERICA V LLC	10399739	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
DEBT ACQUISITION COMPANY OF AMERICA V LLC AS TRANSFEREE TO WHEELS INTERNATIONAL FREIGHT SYSTEMS INC	10396146	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
DERBY FABRICATING INC	10416959	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
DIELECTRIC LABORATORIES	10397616	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
DIGEX INC	10397624	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
DIODES INC	10415656	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
DIODES INC	10417031	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
DONGJINMOTOR CO LTD	10397673	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
DOSHI PRETTL INTERNATIONAL LLC	16427	EXHIBIT I - PREFERENCE-RELATED CLAIMS
DOVE EQUIPMENT CO INC	10397686	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10597	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ELECTRONIC DATA SYSTEMS CORPORATION	12678	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ELITE FASTENERS CORP	10393100	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ELKHART PRODUCTS CORPORATION	432	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ELLIOTT TAPE INC	10397855	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ELLSWORTH ADHESIVE SYSTEM INC	10393227	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ENRICAU SA 50 RUE JACQUES BALMAT	10397932	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
EQUIS CORPORATION	10397955	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
EX CELL O MACHINE TOOLS INC	4022	EXHIBIT I - PREFERENCE-RELATED CLAIMS
EXACTO SPRING CORP.	10393101	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
F & G TOOL & DIE CO INC	10398016	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
FA TECH CORP	10407868	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
FAIR HARBOR CAPITAL LLC	10393126	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
FAIR HARBOR CAPITAL LLC	10393257	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
FANSTEEL INTERCAST	10394384	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
FERNANDEZ RACING LLC	388	EXHIBIT I - PREFERENCE-RELATED CLAIMS
FILTERTEK INC	10415591	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
FIN MACHINE CO LTD SALTERS LANE	10398100	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
FINISHING SERVICES INC	10398104	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
FISCHER-TECH LTD	10407270	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
FISHERCAST GLOBAL CORP	10407169	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
FLUENT INC	10398149	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
FOURSLIDES INC	10407929	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
FRAEN MACHINING	10398187	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
FRAEN MACHINING CORP	10407128	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
FUJI BANK/FUKOKU SOUTH	10398231	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
FULTON INDUSTRIES INC	10415680	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
GENERAL SILICONES	10393108	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
GENERAL SILICONES EFT	10407969	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
GLOBE MOTORS	10394401	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
GLOBE MOTORS INC	10404630	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
GOLDMAN SACHS CREDIT PARTNERS LP	2558	EXHIBIT I - PREFERENCE-RELATED CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	7547	EXHIBIT I - PREFERENCE-RELATED CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	9940	EXHIBIT I - PREFERENCE-RELATED CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	10407114	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
GOSHEN DIE CUTTING INC	10407170	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
GRM CORP	10398443	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
HAIN CAPITAL HOLDINGS LLC	5820	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HAIN CAPITAL HOLDINGS LLC	15516	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HAIN CAPITAL HOLDINGS LLC	10399702	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HAIN CAPITAL HOLDINGS LLC	10400161	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HAIN CAPITAL HOLDINGS LLC	10408670	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HARBINGER CAPITAL PARTNERS MASTER FUND I LTD	14739	EXHIBIT E - MDL-RELATED CLAIMS
HAUPERT BRIDGET	1086	EXHIBIT G - PERSONAL INJURY CLAIMS
HAUPERT ERIC	1087	EXHIBIT G - PERSONAL INJURY CLAIMS
HENNESSEY CAPITAL SOLUTIONS HENNESSEY CAPITAL FUNDING CORP	10398566	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HENNESSEY CAPITAL SOLUTIONS HENNESSEY CAPITAL FUNDING CORP	10398577	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HENZE STAMPING & MFG CO	10398591	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
HERAEUS AMERSIL INC AKA HERAEUS TENEVO	10959	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HERAEUS AMERSIL INC AKA HERAEUS TENEVO	10960	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HERAEUS INC CIRCUIT MATERIALS DIVISION AKA HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION	10393	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HERAEUS INC CIRCUIT MATERIALS DIVISION AKA HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION	10394	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HERAEUS MATERIALS LTD	5950	EXHIBIT I - PREFERENCE-RELATED CLAIMS

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Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
HERAEUS METAL PROCESSING INC	10123	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HEWITT TOOL & DIE INC	10415466	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HEWLETT PACKARD COMPANY	9352	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HITACHI CHEMICAL SINGAPORE PTE	10407171	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HITACHI CHEMICAL SINGAPORE PTE LTD	10405357	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HSS LLC	10408074	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
HURST KAREN HAWK	12407	EXHIBIT G - PERSONAL INJURY CLAIMS
IDG INC	10398752	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
INDIUM CORPORATION OF AMERICA	10398809	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
INDUSTRIAL ELECTRIC WIRE INC	10393119	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
INDUSTRIAL STAMPING & MFG EFT	10398836	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
INPLAY TECHNOLOGIES FKA DURASWITCH	2558	EXHIBIT I - PREFERENCE-RELATED CLAIMS
INTEC MEXICO LLC EFT	10411720	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
INTERNATIONAL UNION UAW	13880	EXHIBIT F - UNION CLAIMS
INTERNATIONAL UNION UAW AND LOCAL 155 ON BEHALF OF ITS BARGAINING UNIT MEMBERS	13270	EXHIBIT F - UNION CLAIMS
INVOTEC ENGINEERING INC	10404544	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
ISI OF INDIANA INC	10411616	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
ITAUTEC AMERICA INC	10811	EXHIBIT I - PREFERENCE-RELATED CLAIMS
J P PRODUCTS CO INC	10398993	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
JACKSON SPRING & MFG. CO. INC	10393126	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
JAE ELECTRONICS	10399013	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
JAMESTOWN CONTAINER CORP	14915	EXHIBIT I - PREFERENCE-RELATED CLAIMS
JOHN BLAHNIK	12056	EXHIBIT E - MDL-RELATED CLAIMS
JOHNSON CONTROLS GMBH & CO KG	15516	EXHIBIT I - PREFERENCE-RELATED CLAIMS
JOHNSON,ROBERT	10417038	EXHIBIT K - MODIFIED SERP-RELATED SCHEDULED LIABILITIES
JPMORGAN CHASE BANK NA	471	EXHIBIT I - PREFERENCE-RELATED CLAIMS
JPMORGAN CHASE BANK NA	2111	EXHIBIT I - PREFERENCE-RELATED CLAIMS
JPMORGAN CHASE BANK NA	12678	EXHIBIT I - PREFERENCE-RELATED CLAIMS
JVS EQUIP PARA AUTO IND	7650	EXHIBIT I - PREFERENCE-RELATED CLAIMS
JVS EQUIP PARA AUTO IND	7651	EXHIBIT I - PREFERENCE-RELATED CLAIMS
K O A SPEER ELECTRONICS INC	10393127	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
KATAMAN METALS INC EFT	10404627	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
KEATS SOUTHWEST	10407175	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
KENNEDY ACQUISITION INC	10399177	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
KERK MOTION PRODUCTS	10394441	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
KIFICO	10399207	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
KILIAN MFG CORP	10399208	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
KOA EUROPE GMBH	10405364	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
KOA SPEER ELECTRONICS INC	10415483	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
KODA STANZ UND BIEGETECHNIK GMBH	10399237	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
KOSTAL OF MEXICANA S A DE C V	14404	EXHIBIT I - PREFERENCE-RELATED CLAIMS
KRAUS JESSICA	14810	EXHIBIT G - PERSONAL INJURY CLAIMS
KYOCERA AMERICA INC	7189	EXHIBIT I - PREFERENCE-RELATED CLAIMS
KYOCERA INDUSTRIAL CERAMICS CORP	12530	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LANEKO ENGINEERING CO	10411703	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
LATIGO MASTER FUND LTD	10597	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LDI INCORPORATED	9832	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LDM TECHNOLOGIES	10399358	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
LEXINGTON RUBBER GROUP INC	11925	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LEXINGTON RUBBER GROUP INC	12151	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LIND,RICHARD	10417039	EXHIBIT K - MODIFIED SERP-RELATED SCHEDULED LIABILITIES
LINEAR TECHNOLOGY CORP	10415489	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
LIQUIDITY SOLUTIONS INC	10393	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LIQUIDITY SOLUTIONS INC	10394	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF ELKHART PRODUCTS CORP	432	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	579	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	2071	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	9515	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	9828	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	11114	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	12153	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	15669	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	15670	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	16387	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	16388	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	16395	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	16415	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	16420	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	10396786	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
LONGACRE MASTER FUND LTD	10399208	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
LONGACRE MASTER FUND LTD	10400723	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
LONGACRE MASTER FUND LTD	10407969	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
LTC ROLL & ENGINEERING CO	5	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LUMEX INC	10393414	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
LUTZ SALES INC	10407105	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
M RON CORP	10399513	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
M&Q PLASTIC PRODUCTS L P	7547	EXHIBIT I - PREFERENCE-RELATED CLAIMS
M2M INTERNATIONAL LTD	10411696	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
MADISON INVESTMENT TRUST SERIES 38	10396531	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
MADISON INVESTMENT TRUST SERIES 38	10402173	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
MADISON NICHE OPPORTUNITIES LLC	3752	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MADISON NICHE OPPORTUNITIES LLC	10396186	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
MADISON NICHE OPPORTUNITIES LLC	10415656	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
MAGNESIUM ALUMINUM CORP	10186	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MAGNESIUM ELEKTRON INC	1524	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MARQUARDT GMBH	12161	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MASTER AUTOMATIC INC	16387	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MASTER AUTOMATIC INC	16388	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MCCOURT LABEL CABINET CO EFT	10399670	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
MECHANICAL & INDUSTRIAL FASTENERS MIFAST	10399702	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
MERRILL TOOL & MACHINE	10399739	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
MERRILL TOOL & MACHINE EFT INC	10399740	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
METHODE ELECTRONICS MALTA LTD A WHOLLY OWNED SUBSIDIARY OF METHODE ELECTRONICS INC FKA MERIT MALTA METHODE LTD	4575	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MICHIGAN SPRING & STAMPING	10393421	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
MICHIGAN SPRING & STAMPING EFT	10416958	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
MICRO COMERCIAL COMPONENTS COR	10393422	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
MICRO STAMPING CORP	10399813	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
MICROCHIP TECHNOLOGY INC	10415434	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
MICROCHIP TECHNOLOGY INC	10415547	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
MICROCHIP TECHNOLOGY INC	10415547	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
MICROCHIP TECHNOLOGY INC COMPTech	10404724	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
MILAN BELANS	14935	EXHIBIT E - MDL-RELATED CLAIMS
MITTAL STEEL USA INC FKA ISPAT INLAND STEEL	10008	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MOCAP INC	10399923	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
MONROE INC	2352	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MUBEA INC	11688	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MYERS SPRING CO INC	10400044	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
NEXANS AUTOELECTRIC	10407211	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
NGK AUTOMOTIVE CERAMICS USA INC	2071	EXHIBIT I - PREFERENCE-RELATED CLAIMS
NGK AUTOMOTIVE CERAMICS USA INC	3752	EXHIBIT I - PREFERENCE-RELATED CLAIMS
NIAGARA PLASTICS LLC	10400161	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
NILES USA INC	10415467	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
NORGREN	10400194	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
NORSK HYRDO CANADA INC	10404599	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
NORTHERN,EDWARD	10417037	EXHIBIT K - MODIFIED SERP-RELATED SCHEDULED LIABILITIES
NSK STEERING SYSTEMS AMERICA INC	1562	EXHIBIT I - PREFERENCE-RELATED CLAIMS
OHIO FASTENERS & TOOL INC	10407212	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
OLIN CORPORATION ASSIGNED TO BANK OF AMERICA	11660	EXHIBIT I - PREFERENCE-RELATED CLAIMS

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
OWENS CORNING FIBERGLASS INC C/O OWENS CORNING WORLD HEADQUARTERS	10824	EXHIBIT I - PREFERENCE-RELATED CLAIMS
OXFORD POLYMERS INC	10411710	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
PANASONIC INDUSTRIAL CORP	10407107	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
PARK ENTERPRISES OF ROCHESTER INC	9647	EXHIBIT I - PREFERENCE-RELATED CLAIMS
PARK ENTERPRISES OF ROCHESTER INC	16395	EXHIBIT I - PREFERENCE-RELATED CLAIMS
PARK OHIO PRODUCTS INC	15134	EXHIBIT I - PREFERENCE-RELATED CLAIMS
PAUL R FREE	15599	EXHIBIT E - MDL-RELATED CLAIMS
PBR COLUMBIA LLC	6610	EXHIBIT I - PREFERENCE-RELATED CLAIMS
PBR KNOXVILLE LLC	5980	EXHIBIT I - PREFERENCE-RELATED CLAIMS
PENN METAL STAMPING INC	10393444	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
PESA LABELING SYSTEM CORP	10393257	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
PETERSON MFG CO EFT	10400521	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
PHILIPS SEMICONDUCTORS INC	14347	EXHIBIT I - PREFERENCE-RELATED CLAIMS
POLAR OIL & CHEMICAL INC	10404144	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
POLYMETALLURGICAL CORP	10408631	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
PONTIAC COIL INC	5388	EXHIBIT I - PREFERENCE-RELATED CLAIMS
PREMIER TRIM LLC	16420	EXHIBIT I - PREFERENCE-RELATED CLAIMS
PRIDGEON & CLAY INC	10415735	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
PRO TEC CORPORATION	10408656	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
PRO TECH MACHINE	10400723	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
PRODUCTION SPECIALTY GROUP EFT INC	10404425	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
PROTECTIVE CLOSURES CO INC EFT CAPPLUGS DIV	10408670	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
PRUDENTIAL RELOCATION INC	10400781	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
PRUDENTIAL RELOCATION INC	10404750	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
PRUDENTIAL RELOCATION INC	10408674	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
QC ONICS INC	10404778	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
QUANEX CORP	10624	EXHIBIT I - PREFERENCE-RELATED CLAIMS
RAYCHEM CORPORATION	10407183	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
REDROCK CAPITAL PARTNERS LLC	10408631	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
REM ELECTRONICS SUPPLY CO INC	10400957	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
REPUBLIC ENGINEERED PRODUCTS INC	11264	EXHIBIT I - PREFERENCE-RELATED CLAIMS
RF MONOLITHICS INC	10393460	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
RF MONOLITHICS INC	10415479	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
RIECK GROUP LLC DBA RICK SERVICES	10411691	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
RINO MECHANICAL	10394518	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR PRODUCT ACTION INTERNATIONAL LLC	8875	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ROTATION ENGINEERING	10410739	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ROTOR COATERS INTERNATIONAL	10408755	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SASOL GERMANY GMBH	460	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SAUNDERS JEREMIAH J	9438	EXHIBIT G - PERSONAL INJURY CLAIMS

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
SECURITAS SECURITY SERVICES USA INC	9828	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SELECT INDUSTRIES CORPORATION	15427	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SELECT INDUSTRIES CORPORATION FKA SELECT TOOL & DIE CORP	10014	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SETECH INC	10408801	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SG INDUSTRIES INC	10401311	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
SHANGHAI AUTOMOBILE AIR-CONDITONE ACCESSORIES CO	10409255	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
SHUERT INDUSTRIES INC	10404388	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SIERRA LIQUIDITY FUND	10399923	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
SIERRA LIQUIDITY FUND	10401548	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
SIMCO CONSTRUCTION INC	16320	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SKF USA INC	11247	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SOLID STATE STAMPING	10415492	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SOLID STATE STAMPING INC EFT	10408832	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SOLID STATE STAMPING INC.	10415487	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SPARTECH POLYCOM	10393473	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
SPARTECH POLYCOM	10393473	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SPARTECH POLYCOM	10404730	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SPCP GROUP LLC	12011	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC	16427	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	1524	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	7748	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12828	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14347	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14404	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	16192	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	10395960	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	10416958	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
SPECIAL SITUATIONS INVESTING GROUP INC	5980	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPECIAL SITUATIONS INVESTING GROUP INC	6610	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPECIAL SITUATIONS INVESTING GROUP INC	6844	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR COLUMBIA LLC	6610	EXHIBIT I - PREFERENCE-RELATED CLAIMS

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR KNOXVILLE LLC	5980	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPIROL INTERNATIONAL CORP EFT	10401539	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
SPRINGCO METAL COATINGS INC	10401548	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
STAR MICRONICS AMERICA INC	10393477	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
STAR MICRONICS AMERICA INC EFT	10401589	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
STARBROOK INDUSTRIES INC	9515	EXHIBIT I - PREFERENCE-RELATED CLAIMS
STEPHENSON CORPORATION	9312	EXHIBIT I - PREFERENCE-RELATED CLAIMS
STERLING SPRING LLC	10407114	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
STYNER & BIENZ FORMTECH LTD	10408885	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SUMITOMO CORPORATION OF AMERICA	9990	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SUMITOMO CORPORATION OF AMERICA	9991	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SUMITOMO WIRING SYSTEMS USA INC	2111	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SUMMIT POLYMERS INC	10408891	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
TAESUNG RUBBER & CHEMICAL CO LTD	10401758	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
TAIYO YUDEN SINGAPORE PTE LTD	10401762	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
TAKUMI STAMPING INC	10401764	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
TCS AMERICA A DIV OF TATA AMERICA INTERNATIONAL CORPORATION	12828	EXHIBIT I - PREFERENCE-RELATED CLAIMS
TECH CENTRAL	10401807	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
TECH CENTRAL	10404793	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
TECH CENTRAL	10408931	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
TELAMON CORPORATION	10401845	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
TG NORTH AMERICA CORP TG MISSOURI	10401888	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
THYSSEN KRUPP WAUPACA INC	9940	EXHIBIT I - PREFERENCE-RELATED CLAIMS
TIPPMANN PROPERTIES	10401933	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
TPG CREDIT OPPORTUNITIES FUND LP	9470	EXHIBIT I - PREFERENCE-RELATED CLAIMS
TPG CREDIT OPPORTUNITIES FUND LP	12678	EXHIBIT I - PREFERENCE-RELATED CLAIMS
TPG CREDIT OPPORTUNITIES INVESTORS LP	9470	EXHIBIT I - PREFERENCE-RELATED CLAIMS
TPG CREDIT OPPORTUNITIES INVESTORS LP	12678	EXHIBIT I - PREFERENCE-RELATED CLAIMS
TPG CREDIT STRATEGIES FUND LP	12678	EXHIBIT I - PREFERENCE-RELATED CLAIMS
TRADE DEBT NET	10397408	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
TRADE DEBT NET	10400521	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
TRANSAMERICA LUBRICANTS INC	10407193	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
TRANS-TECH INC	10402019	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
TRUARC CO LLC	10402071	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
TYCO ELECTRONICS CORPORATION	10707	EXHIBIT I - PREFERENCE-RELATED CLAIMS
U S MANUFACTURING CORP	10402129	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
UAW AND ITS LOCAL 286	13838	EXHIBIT F - UNION CLAIMS
UAW LOCAL 2083	5268	EXHIBIT F - UNION CLAIMS
ULTRALIFE BATTERIES INC	10402143	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
UMPCO INC	10402147	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

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Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
UNITED INDUSTRIES INC	10415567	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
UNITED METAL PROD CORP EFT	10402173	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
UNITED STEELWORKERS	11535	EXHIBIT F - UNION CLAIMS
UNIVERSAL TOOL & ENGINEERING CO INC	11114	EXHIBIT I - PREFERENCE-RELATED CLAIMS
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	2174	EXHIBIT I - PREFERENCE-RELATED CLAIMS
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	2175	EXHIBIT I - PREFERENCE-RELATED CLAIMS
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	6878	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VALEO CLIMATE CONTROL CORPORATION	11462	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VALEO ELECTRICAL SYSTEMS INC MOTORS AND ACTUATORS DIVISION	14152	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VALEO ELECTRICAL SYSTEMS INC WIPERS DIVISION	11466	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VALEO SWITCHES AND DETECTION SYSTEMS INC	11465	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VANGUARD DISTRIBUTORS INC	9319	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VERNAY LABORATORIES INC EFT	10402310	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
VICTORY PACKAGING	10407121	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
VICTORY PACKAGING LP	11640	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VIKING POLYMER SOLUTIONS LLC	10404651	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
VIKING SOLUTIONS LLC	5820	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VIP-VIRANT DOO	10402337	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
VISCOM INC	579	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VISHAY AMERICAS INC	9452	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VISHAY AMERICAS INC	9453	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VISHAY AMERICAS INC	9454	EXHIBIT I - PREFERENCE-RELATED CLAIMS
W & RENEE BRADY BILLY	4288	EXHIBIT G - PERSONAL INJURY CLAIMS
WAKEFIELD ENGINEERING INC	10411226	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
WEST MICHIGAN SPLINE INC	10415524	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
WESTWOOD ASSOCIATES INC	14918	EXHIBIT I - PREFERENCE-RELATED CLAIMS
WET AUTOMOTIVE CANADA	10402480	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
WHITLAM LABEL CO IN	10393182	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
WIEGEL TOOL WORKS INC	10752	EXHIBIT I - PREFERENCE-RELATED CLAIMS
WILLIAMS ADVANCED MATERIALS EF INC	5656	EXHIBIT I - PREFERENCE-RELATED CLAIMS
WILLOW HILL INDUSTRIES LLC	7652	EXHIBIT I - PREFERENCE-RELATED CLAIMS
WM HAGUE COMPANY	10404171	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
WOCO DE MEXICO SA DE CV AV DE LAS FUENTES NO 19 PARQUE	10402545	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
WR GRACE & COMPANY CONN	7748	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ZENTRUM MIKROELEKTRONIK DRESDEN AG	10402638	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES

Exhibit N

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DPH HOLDINGS CORP. et al., : Case No. 05-44481 (RDD)
Reorganized Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L

(together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Allowed Amount	Allowed Nature

1 Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the

Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
February 3, 2010

Exhibit O

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP. <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L

(together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation

of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
February 3, 2010

Exhibit P

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
: In re : Chapter 11
: :
: DPH HOLDINGS CORP. et al., : Case No. 05-44481 (RDD)
: :
: Reorganized Debtors. : (Jointly Administered)
: :
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L

(together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation

of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
February 3, 2010

Exhibit Q

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP. <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L

(together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature

1 Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the

Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
February 3, 2010